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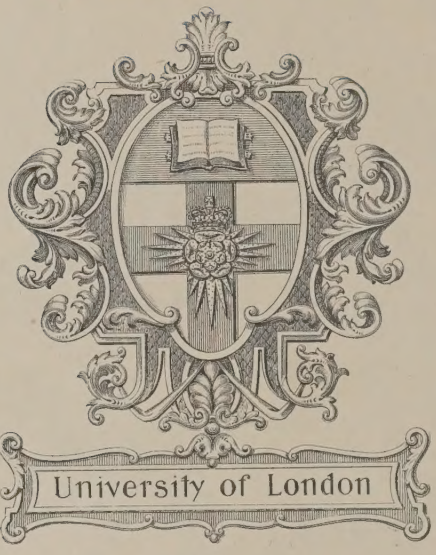

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THE

SEVENTH REPORT

OF THE

COMMISSIONERS

OF

NAVAL ENQUIRY.

NAVAL HOSPITAL AT EAST STONEHOUSE.

LE CATON HOSPITAL SHIP.

Ordered to be printed 11*th July* 1804.

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To the Honourable the COMMONS of the United Kingdom of GREAT BRITAIN and IRELAND, in Parliament aſſembled.

THE SEVENTH REPORT of the COMMISSIONERS appointed by an Act of the Forty-third Year of His MAJESTY's Reign, intituled,

"An Act for appointing Commiſſione to enquirers "and examine into any Irregularities, Frauds, or "Abuſes, which are or have been practiſed by "Perſons employed in the ſeveral Naval Depart- "ments therein mentioned, and in the Buſineſs "of Prize Agency, and to report ſuch Obſer- "vations as ſhall occur to them for preventing "ſuch Irregularities, Frauds, and Abuſes, and "for the better conducting and managing the "Buſineſs of the ſaid Departments, and of Prize "Agency, in future."

NAVAL HOSPITAL AT EAST STONEHOUSE.

Naval Hoſpital at EaſtStonehouſe.

HAVING finiſhed our Enquiries at the Dock Yard at Plymouth, we proceeded to the ROYAL HOSPITAL at EAST STONEHOUSE, to examine the State and internal Œconomy of it, and to enquire into the Nature of ſome Abuſes, which had been ſtated to exiſt, by one of the Commiſſioners of the Board for Sick and Wounded Seamen, to whom the Inſpection of the Naval Hoſpitals and Medical Eſtabliſhments had been individually allotted; the former Practice of viſiting them occaſionally and indiſcriminately by the Members of the Board, having been lately aboliſhed.

This Hoſpital was firſt opened for the Reception of Patients, about the Year 1760; originally, the Adminiſtration of its Affairs was committed to a Council, conſiſting of the Phyſician, Surgeon, Steward, and Agent.

It was thought expedient in 1795, that a Governor and three Lieutenants ſhould be added to the Eſtabliſhment. In the following Year, the

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the Council was aboliſhed by the Lords Commiſſioners of the Admiralty, and all Matters not relating to the Medical and Chirurgical Treatment of Patients, were placed under the general Superintendence and Controul of the Governor, with the three Lieutenants to aſſiſt him in the Diſcharge of his Duty. The Governor acts, in general, under the Directions of the Commiſſioners of the Sick and Wounded, but at Times correſponds with, and receives Orders from, the Admiralty, by whom the principal Officers are appointed.

The Receipt and Delivery of Stores and Proviſions, the Payment of Tradeſmen's and Workmen's Bills, and all Money Tranſactions, belong to the Department of the Steward and Agent, ſubject to the Inſpection and Approval of the Governor.

An Account of the Eſtabliſhment; an abſtract Account of the Expences of the Hoſpital, excluſive of Medicines and other Articles ſent from London in each Year, from 1794 to 1802; and an Account of the Expences for September 1803, are given in the Appendix: And the following Abſtract is taken from the Second of theſe Accounts.

Appendix, N°s 1, 2, &3.

AN ACCOUNT, ſhewing the Amount of the Expences of the ROYAL HOSPITAL AT PLYMOUTH, from the Year 1794 to 1802, excluſive of Medicines, Neceſſaries, Bedding, &c. ſent from London; with a diſtinct Account of the Expence of Wine, Porter, Fruit, and Workmen's Bills, in each Year; alſo the Number of Patients victualled for One Day: *Viz.*

Year.	Total Expences for the Year.	Number of Patients for one Day.	Wine.	Porter.	Fruit.	Workmen's Bills for Repairs.
	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.
1794	12,024 18 6¼	141,834	1,016 17 11	- - -	42 18 6	1,139 1 8
1795	14,000 1 5¾	123,781	2,313 7 7	157 10 0	166 19 0	964 9 5
1796	15,280 4 0½	133,954	1,534 11 7½	159 9 6¼	110 18 0	952 12 1¾
1797	22,536 15 2	208,124	2,689 3 0	367 15 7½	166 18 0	1,175 0 4¼
1798	28,966 0 11¼	244,309	3,333 12 6	288 0 0	331 4 0	1,874 7 3¾
1799	29,027 8 1	206,496	3,319 12 6	268 16 0	567 10 0	2,001 3 5
1800	32,904 0 7¾	227,702	3,004 12 0	977 0 0	362 0 0	1,904 19 9¾
1801	36,921 9 9½	176,285	4,879 7 0	1,058 8 0	603 8 0	2,631 11 6
1802	16,622 14 3¾	115,290	1,058 8 0	895 9 0	296 10 0	2,613 12 10¾
£.	208,283 12 11¼	1,577,775	23,149 12 1½	4,172 8 1¾	2,648 5 6	15,256 18 6¼

The

Naval Hoſpital at EaſtStonehouſe.

The Steward and Agent having lately received their Appointments, it was repreſented to us, that the firſt Clerk to the Steward, who had been many Years in that Office, was beſt qualified to anſwer our Enquiries; his Evidence, and that of other Perſons examined by us, are given at large in the Appendix.

The principal Objects to which our Enquiry in this Hoſpital has been directed, come under the Heads of STORES, PROVISIONS, MEDICINES and NECESSARIES, LABOURERS, and REPAIRS.

STORES.

UNDER this Head are comprehended Bedding, Dreſſes for the Sick, and all Articles of Furniture for the Uſe of the Hoſpital. Theſe, as they are wanted, the Steward and Agent apply for by Letter to the Governor, which he tranſmits to the *Board, and, if the Demand is approved of, a Supply is ſent from London, or ordered to be purchaſed on the Spot. Some very inconſiderable Articles, not properly coming under the Denomination of Stores, are bought by the Steward without previous Application to the Board.

When Supplies have been required, it has not been uſual to examine and ſtate the Remains at the Time of making the Demand, which, we think, ſhould always be done, that the Board may be enabled to judge of the Neceſſity of them.

It was formerly the Cuſtom for only one of the Junior Clerks in the Steward's Office to attend the Receipt of Stores, of which an Account was copied for the Agent from the Steward's Book; within the laſt Year, the Steward or Agent, with one of the Lieutenants, has inſpected the Quality and Quantity of all Stores received, and the Account has been taken by the Steward or Agent in whoſe Charge they are kept; whilſt this Regulation is obſerved, nothing further ſeems neceſſary for ſecuring the proper Receipt of Stores. Appendix, N° 4.

If we are to form an Opinion of the general Attention formerly paid to the Stores in this Hoſpital, from the following Deſcription of the Condition in which they were found, on the Survey made in May 1803, we cannot judge of it too unfavourably: After enumerating the ſeveral Articles in the Account, the following is ſubjoined:

> " All which Stores are in the State and Condition as expreſſed " againſt each Article in the Margin, and we have left the ſame in " Charge

* *When* the Board *is mentioned in this Report, without further Deſignation, it applies to* the Sick and Wounded Board.

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" Charge of Meſſrs. George Cleather and Richard Beddek, Steward " and Agent of the ſaid Hoſpital; and we are of Opinion, that the " Damage and great Waſte of Stores has been occaſioned through " want of Method and Regularity in the Arrangement of them, " various Articles of all Deſcription being thrown together; new " with old, clean with foul, damp with dry; Wood, Iron, Linen, " and Woollen, all mixed in the greateſt State of Diſorder and " Confuſion; and with reſpect to the State of the Cellars, Store " Rooms, Wards, and Garrets, in which the Stores have been kept, " was in a moſt ſhameful Condition; the Cellars very damp, and the " Bale Goods placed in them have ſuffered very much from it; and " we do declare, that we have taken this Survey with ſuch minute " Care and Equity, that, if required, we are ready to make Oath " to the Impartiality of our Proceedings."

" Given under our Hands, in the Royal Naval Hoſpital at Plymouth, the 1ſt Day of June 1803.

(Signed) *Ja^s Murray.*
Tho^s Huch^n Winter.
Geo^e Tremlett."

This Survey was made by three Diviſional Maſters, ſuperintending the Ships in Ordinary at this Port, by Order of the Admiralty, upon a Repreſentation made by the Inſpector of the Condition in which he had found the Stores of this Hoſpital.

Appendix, N° 5.

The late Steward, who was diſmiſſed ſoon after the Survey, ſtates, in his Letter of Vindication to the Governor, the Difficulties which lay in the way of a proper Diſpoſition of the Stores at the Concluſion of the War, owing to a great Quantity from Ships and Priſons having been ſuddenly returned into the Hoſpital in a bad State, as well as to the Defect of one of the Wards uſed as a Store Room, and the Reduction of Clerks in his and the Agent's Office.

If ſuch was the State of Things, it ought to have been made the Subject of Enquiry, and if not remediable by the Governor by Means in his own Power, the Circumſtances ſhould have been immediately reported to the Board; for until ſuch Repreſentations are made, the Charge of Neglect and conſequent Reſponſibility muſt attach on the Perſons who are entruſted with the Cuſtody of Stores, or whoſe Duty it is to ſuperintend the Care of them.

Appendix, N° 6.

Proper Arrangements have lately been made for the Care and Preſervation of the Stores, and they are ſubjected to frequent Viſitations. It might tend to a more regular Obſervance of this Duty, if the Time of each Viſitation was minuted in the Book of Proceedings kept by the Governor, with the Names of the Governor or Lieutenants making the Viſits; with any Remarks that ſhould from Time to Time occur.

By

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By the Records of the Office it appears, that formerly Balances were ſtruck at various Times, and reported to the Board; but that between the 30th of June 1778, and the 21ſt of Auguſt 1794, a Period of Sixteen Years, the Remains of Stores were not aſcertained: An Inventory was then taken on the Appointment of Mr. Cleather the late Steward, and no other Account was either made out or called for by the Board, until September 1802;—without great Inattention, both on the Part of the Commiſſioners of Sick and Wounded, and of the Officers of the Hoſpital, this Neglect could not have happened. A Survey only on the Change of Storekeepers can be of little Uſe, if the Accounts are not regularly kept up, and the Balances attended to. Appendix, N° 6.

We would recommend that a General Account of the Balance of Stores brought forward, and of the Receipts, Expenditure, and Remains, ſhould be made up, and tranſmitted to the Board every ſix Months; if the State of the Stores be conſtantly inſpected, an actual Survey need only to take place at more diſtant Intervals; one or two Years, unleſs any particular Circumſtances ſhould call for it at an earlier Period.

Great Negligence has prevailed in the Iſſue of Stores to the Wards, opened by Application from the Phyſicians or Surgeons to the Stewards Office, for the Reception of Patients; this Buſineſs has been entruſted to a Labourer, who thus has uncontrouled Acceſs to every Species of Stores with which the Hoſpital is furniſhed, and makes a verbal Report of the Articles iſſued to the Office;—this is improper; the Steward, Agent, or one of their Clerks, ſhould always attend the Iſſues of Stores, by whom a regular Account of the Articles ſhould be taken, and a Copy delivered to the Perſon having ſpecial Care of the Ward. Appendix, N° 6.

A Practice had ſubſiſted many Years, of permitting to all Perſons on the Eſtabliſhment, whether Reſidents in the Hoſpital or otherwiſe, the Uſe of Linen, Turnery Wares, and other Articles the Property of the Public, in which, however, the Governor and ſome others have not participated. No Account was kept of the Articles ſupplied to the Officers: The Iſſues to other Perſons were entered in the Ward Inventories, and when the Articles in uſe became no longer ſerviceable, they were exchanged for others. The Governor ſtates, that when this Practice reached his Knowledge, he ordered it to be diſcontinued; it was however found to ſubſiſt till finally ſtopped by the Inſpector. Attention ſhould be paid to prevent a Recurrence of this Abuſe. Appendix, N°s 6 & 7. Appendix, N° 8.

Due Care being had to the Preſervation of the different Stores, thoſe that become unſerviceable ſhould be laid aſide, to be ſurveyed at the End of every ſix Months, that ſuch as ſhall be condemned may, under the Direction of the Board, be forthwith ſold.

The unſerviceable Stores being removed, the Store Rooms will be leſs encumbered, and the Board will rely with Confidence on the ſerviceable State of the ſeveral Articles remaining on the Account.

We

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We think the Servants of the Public are bound to communicate to the Boards under which they reſpectively act, whatever Information in their Departments may appear to them uſeful to the Service, although there be no preciſe Order to that Point in their Inſtructions.

In conformity to this Principle, the Officers of this Hoſpital ſhould have apprized the Board of the Quantity of Hair, which, by the Return of old Bedding from Mill Priſon at the Concluſion of the War, had increaſed to the Amount of Eleven Tons (of which an Accumulation of nearly half that Quantity had previouſly taken place) in order that this expenſive Article might have been diſtributed to other Places where a Supply was wanting.

Appendix, N° 6.

The Coſt of Hair purchaſed for the ſeveral Medical Eſtabliſhments under this Board, from 1794 to 1803, according to an Account laid before us, amounted to Thirty-two thouſand Seven hundred and Forty-three Pounds, Five Shillings, and Eight Pence.

£.32,743 5 8

In what Manner this Article ſhould be diſpoſed of at the Return of Peace, it may be proper then to take into Conſideration; the empty Wards will afford a ſecure Depoſitory.

A want of ſpecific Directions was ſtated to us in another Inſtance, where a Senſe of Propriety ſeemed all that was required: Boxes of Nitre and Vitriolic Acid, of which Parts had been uſed, inſtead of being completed from each other, were ſent to a Druggiſt's at Plymouth to be filled up, even without an Account being previouſly taken of the Quantity remaining in them.

Appendix, N° 6.

Stores belonging to Ships have diſtinctive Marks, but no Marks are put upon thoſe of the Hoſpital, which, we think, to prevent Embezzlement, ſhould be done in all Caſes where it is practicable.

PROVISIONS.

Since the Appointment of a Governor and Lieutenants, the Steward and Agent alternately, with one of the Lieutenants, have attended to inſpect the Quality of the Proviſions, which have alſo been weighed in their Preſence. If any Part has been found not equal to Contract, it has been reported to the Governor, and rejected. If this Inſpection were extended, as the Governor's Inſtructions direct, to the cutting up of the Meat, Abuſes in this Part of the Buſineſs would be effectually ſhut out.

The Quality of the Beer is ſtated to have been frequently complained of, and returned by Order of the Governor; and the extravagant Uſe of Porter in this Hoſpital is attributed to that Cauſe. It is to be regretted, that the Remedy provided in the Contract had not been reſorted to,

to, and found Beer procured, and the Difference in Price, if any, charged to the Contractor; at any Rate, it ought to have been represented to the Board. Naval Hospital at East Stonehouse

By a Letter from the Inspector to the Admiralty, it appears, that Four thousand Gallons of Porter were expended in this Hospital in six Months, whereas the Expence at Haslar had not in any one of the last five Years exceeded Eighteen hundred and Twenty-eight Gallons; and in the Year 1801, it was only Seven hundred and Sixty-four Gallons. A careful Inspection of the Accounts in the Office in London, would have earlier brought into Notice the Difference in the Expenditure of this Article at the two Hospitals. Appendix, N° 9.

Under the Head of Provisions is included, in the Hospital Accounts, the Article of Coals. The probable Consumption for every Year is stated by the Steward and Agent to the Governor; who, by Direction of the Board, advertises for Proposals, and enters into a Contract with the Person making the lowest Tender. The Coals are landed at a Quay on the West Side of Stonehouse Bridge.

Disputes have frequently arisen between the Meter and Receiving Clerks, as to the proper Measurement of Coals; the Meter and the Contractor have one common Interest, as the Profits of both are affected by the Quantity measured. These Disputes, by which there is Reason to believe the Public has suffered, should not have been permitted to continue so long without a Decision: After a full Investigation of the Complaint, and in failure of Redress by Reference to the superior Officer of the Customs at Plymouth, the Case should have been represented by the Governor to the Board. By the Act of 12th Anne, Cap. 17, it is directed, that the Bushel should be heaped as much as it will bear; a strict Attention to this Rule should be enforced, and Care taken that the Number of Sacks filled from the Ship, are actually received at the Hospital; a Point to which no Attention has hitherto been paid.

In order to check the Receipts, by the Quantity expressed in the Cocket from Newcastle or Sunderland, &c. we recommend that whole Cargoes be engaged for by the Board, and that an Account be kept of the Name of the Ship, the Master, the Quantity delivered, and also of that mentioned in the Cocket; the Quantity of Coals used in the Hospital, will readily admit of the Purchase of whole Cargoes.

We think it advisable, to prevent the Suspicion of Abuse, that the Officers should not, as at present, be supplied with Coals from the Ships delivering their Cargoes to the Hospital.

A certain Allowance of Coals is established for the Use of the Offices, Wards, Kitchen, &c. but in fact a Quantity is daily and regularly charged to some, and occasionally to other Officers, exceeding the actual Issue, Appendix, N° 6.

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in order, as it is ſtated to us, to make the Receipts and Iſſues correſpond. This Practice, as it is fallacious, and may be uſed to cover Fraud, ſhould upon no Account be permitted. The expected Deficiency this Contrivance is intended to meet, is attributed to bad Meaſurement in the Receipt, and the Waſte and Loſs ariſing from Iſſues in ſo many ſmall Quantities; the firſt Cauſe will, we truſt, immediately ceaſe; and, if proper Care be taken, we do not underſtand that much Difference ſhould accrue from the latter.

Appendix, N° 10.

We have entered in the Appendix, an Account of Coals purchaſed from the 1ſt of January 1790, to the 21ſt of October 1803.

MEDICINES AND NECESSARIES.

Appendix, N° 11.

MEDICINES were formerly ſupplied by the Direction of the Board, on the Demand of the Diſpenſer; no Accounts of the Remains, or of the Expenditure, were ſtated, except in the Caſe of the Iſſues of Medicines to the Fleet. The Neceſſity of the Supply is now certified by a Phyſician and Surgeon, and a Statement of the Remains accompanies the Demand.

The Diſpenſer examines the Quality, and ſometimes the Quantity, whether ſent from London or procured at Plymouth. This Part of his Duty ſhould be carefully executed by him, or one of his Aſſiſtants, and the Account, or Bill of Parcels, ſigned in Proof of ſuch Examination. We recommend that, excepting in Caſes of ſudden Emergency, all Medicines be ſupplied from London.

The ſame Neglect, as to Accounts of Remains, appears to have prevailed in this as in the Store Department. From the Time when the preſent Diſpenſer entered upon his Office, eleven Years ago, till June 1803, no Survey was taken of the Medicines; it was then done by three Navy Surgeons, and ſhould be regularly taken at proper Intervals.

The Diſpenſer has alſo the Charge of Neceſſaries for the Uſe of the Sick, Wine, Porter, Tea, Sugar, Cocoa, Fruit, &c. He is ſuppoſed to inſpect the Quality, and to aſcertain the Quantity, of Neceſſaries received; but this has not always been done.

No Account was ever kept of the Expenditure of Fruit and Eggs; of the other Neceſſaries, a monthly Statement is now ſent to the Board, audited by the Governor, one Phyſician, and one Surgeon.

In

In the Conſumption of ſome Articles of Neceſſaries, a conſiderable Abuſe has prevailed; Wine, Fruit, and Eggs, have been expended in large Quantities; though the two latter have, for ſeveral Years, been conſidered as unneceſſary at Haſlar Hoſpital. Naval Hoſpital at East Stonehouſe.

It appears, that in conſequence of a Repreſentation made in 1794, by the Commander of a Squadron at Plymouth, that Fruit, and a greater Quantity of Wine than was uſually adminiſtered, were wanting to aſſiſt in the Recovery of the Men belonging to the Ships under his Command, then in the Hoſpital; an Allowance of Fruit was made, and has continued from that Time till prohibited by a late Regulation. If the Allowance was required only on a particular Occaſion, it ſhould have ceaſed with the Occaſion; if it was proper to be granted at all Times, the Patients in the Royal Hoſpital at Portſmouth ſhould have equally felt the Benefit. In either Caſe there was a Neglect, which a proper Examination and Compariſon of the Account of both Hoſpitals would have prevented.

How far the Expence incurred, under the Head of Neceſſaries, may have been increaſed from the Uſe of them by certain Officers of the Hoſpital, and their Families, we cannot aſcertain; but we feel no Heſitation in declaring, the Practice of drawing from the Diſpenſary ſuch Articles as Wine, Cocoa, Sugar, and others of common Houſehold Conſumption, was improper. As the Limits to which this Indulgence ſhould be extended are not defined, and there is Reaſon to believe it has been abuſed, we recommend that Neceſſaries be allowed to ſuch Perſons only as may be Patients within the Walls of the Hoſpital. Appendix, Nos 11. & 12.

Neceſſaries have been ſometimes purchaſed for the Hoſpital, whilſt there was in Store ſimilar Articles returned from Ships, which have afterwards become unſerviceable from being too long kept. Theſe Neceſſaries, we were told, were not iſſued to the Diſpenſer, becauſe they had been originally purchaſed for the Uſe of Ships, and it had not been the Practice to convert to one Service, Articles which had been deſtined to another. In order, however, to prevent theſe Loſſes to the Public in future, we think that in all ſuch Caſes, Articles likely to receive Injury from being longer kept, ſhould be appropriated to the Uſe of the Hoſpital, and properly accounted for. Appendix, No 6.

LABOURERS.

The preſent Eſtabliſhment of Labourers is twenty, one attached to the Diſpenſary at Ten Shillings and Sixpence per Week, two others to the Office of the Steward and Agent, at Eight Shillings and Sixpence, and the reſt employed in various Services of the Hoſpital, at Five Shillings, with

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with Proviſions eſtimated at Five Shillings a Week more, and a Ward allotted for ſuch of them as chuſe to lodge in the Hoſpital, of which only four avail themſelves.

Appendix, N° 13.

There is not at preſent any Check eſtabliſhed upon theſe Servants of the Hoſpital, though provided for by the fortieth Article of the Governor's Inſtructions. They are not reſtricted from paſſing in and out of the Gates at pleaſure, or mulcted of their Pay when abſent. It appears to us proper they ſhould be muſtered by the Steward or Agent upon coming in, and, as they are victualled by the Hoſpital, there can be no Reaſon for their going without the Gates until they are diſcharged in the Evening, when they ſhould be again called over, and thoſe abſent without Leave of the Governor, or, in his Abſence, of the Lieutenant of the Day, ſhould be checked of their Day's Pay.

We underſtand that certain Officers of the Hoſpital have been in the Practice of employing the Labourers on their private Buſineſs; but at the Time of our Enquiry, this Abuſe was found to prevail in one Inſtance only.

REPAIRS.

A SURVEYOR has recently been appointed by the Navy Board, to ſuperintend the Repairs in the Departments of the Navy, and Sick and Wounded Boards, in the Plymouth Diſtrict, at a Salary of Five Shillings a Day, inſtead of charging ſpecifically for every Survey or Eſtimate, which for Work done in the Hoſpital had amounted, on an Average, to Sixty-three Pounds per Annum.

Appendix, N° 6.

In large Undertakings, the Surveyor is always conſulted before they are reported to the Board, but the Neceſſity of ſmall Repairs is merely ſtated in a weekly Letter to the Board, and, if approved, the Surveyor is generally acquainted therewith. The Work is executed by Tradeſmen in the different Branches holding Contracts with the Board, to whom Notice is given of the Work to be performed.

In trifling Repairs, the Contractors are paid for the Materials uſed, and for the Time of the Workmen at the Contract Price of Labour per Day.

Large Repairs are paid for by Meaſurement; at the End of ſix Months, the Surveyor meaſures all ſuch Works, and delivers an Account of them at the Steward's Office; he alſo certifies the Repairs done by Day Work. This Part of his Duty he has complied with, becauſe the Bills could not be paid without his Signature, but he has done it with Reluctance, being wholly diſſatisfied with the irregular Manner in which the

Appendix, N° 14.

the Account of the Materials and Workmen's Time was kept, and has made frequent Remonſtrances on the Subject to the Officers of the Hoſpital. Formerly no Check was eſtabliſhed on the Quantity or Quality of the Materials uſed, or Men's Time in performing ſmall Repairs, Confidence being placed entirely on the Accounts exhibited by the Contractors. About eighteen Months paſt, the Plumber of the Hoſpital was directed to ſuperintend and controul theſe Accounts.

Naval Hoſpital at EaſtStonehouſe. Appendix, N° 6.

When the Work is to be paid for by Meaſurement, no particular Time ſhould be fixed for it, but it ſhould be meaſured as ſoon as poſſible after the Work ſhall be completed; and as the Surveyor reſides near the Hoſpital, and viſits it two or three times in each Week, we think no Repairs ſhould be reported to the Board, or commenced, without his Inſpection.

The Workmen employed on ſmall Repairs, ought to be muſtered upon coming to and leaving their Work, and ſuch Muſter compared with the Charge made for Labour in the Contractor's Bill; and as the Plumber of the Hoſpital may occaſionally be prevented from ſuperintending the Repairs by an Attention to his own Buſineſs, it might be proper that ſome proper Perſon ſhould be directed to perform this Duty, and that he ſhould take an Account of all the Materials uſed in the different Branches, and deliver the ſame daily to the Agent's Office.

Appendix, N° 15.

We further recommend, that the Accounts of all the Contractors for Repairs be ſettled for all ſuch Works as are finiſhed, and the Bills paid every ſix Months, as at preſent directed; and that no Contractor or Tradeſman be thereafter employed, who ſhall neglect to give in his Account at the proper Time.

Information was conveyed to us of Frauds and Abuſes committed by ſome of the Tradeſmen employed to perform Repairs in the Hoſpital. We examined the Perſons pointed out to us as capable of ſubſtantiating the Facts, but we think it right to ſtate, that, notwithſtanding the want of ſufficient Checks afforded abundant Opportunities of Fraud, we are not warranted in making a Charge of that Nature from the Evidence brought before us.

HAVING noticed ſuch Circumſtances as came under the propoſed Heads, we ſhall now proceed to make ſuch general Obſervations as have occurred to us, and to ſuggeſt ſuch Alterations as we think may tend to the better Management of the Affairs of the Hoſpital.

It appears that the Butler and ſome other Servants of the Eſtabliſhment, have been continued at full Wages and Allowance of Proviſions,

Naval Hoſpital at EaſtStonehouſe.

with the Indulgence of Neceſſaries, whilſt other Perſons were employed to perform the Duties for which they were incapacitated by Age and Infirmities; the Butler in particular, who is charged with the Iſſue of Coals, Bread, Beer, and other material Articles of Conſumption, has been for ten Years incapable of Service; we recommend that in future all ſuch Caſes be immediately reported to the Board, that Perſons entitled by long and faithful Services may enjoy the Allowance provided for ſuperannuated Servants of the Public, and their Places be filled up by ſuch as are efficient.

Neither the Steward or Agent, at the Time of our Enquiry, had received their Inſtructions from the Board, although one of them had been appointed ſix Months and the other two, from which Circumſtance they were obliged to rely on their Clerks for Information reſpecting their Duties. It appears to us neceſſary that all Perſons holding Offices of Truſt, ſhould be furniſhed with Inſtructions for their Conduct at the Time of their Appointment.

In the Notices which we have taken of the Stewards and Agents Offices, in the Courſe of this Report, we have conſidered and referred to them as at preſent conſtituted, having, in many Inſtances, a conjoint Truſt and Management. In ſome Caſes, however, their Duties are diſtinct, and we are inclined to think it would be advantageous, on the Ground of individual Reſponſibility, that they ſhould be ſeparate in all; the Steward acting as Storekeeper, and the Agent taking and keeping ſuch Accounts, as may enable him to check the Receipts and Iſſues of all Stores and Proviſions.

We underſtand that Evils have frequently ariſen from the Phyſicians and Surgeons of Naval Hoſpitals purſuing private Practice; an Inſtance was indeed adduced to us of a Patient in this Hoſpital who was about to have a Limb amputated, being neglected in conſequence of the Surgeon having been called away to attend a Patient in the Neighbourhood. Private Practice in Time of Peace is authorized by the Governor's Inſtructions; we think, however, that practiſing out of the Hoſpital ought to be prohibited both in Peace and War; but as we conſider the preſent Salaries of the Phyſicians and Surgeons, as well as thoſe of the Diſpenſer, Steward, and Agent, inadequate, we recommend their being increaſed, and that ſome Addition be made to their permanent Salaries in War Time, on the Principles which have been eſtabliſhed reſpecting the Salaries of the Officers of the Dock Yards, to whom ſome Compenſation is made for their increaſed Trouble.

Appendix, N° 16.

The firſt Phyſician and firſt Surgeon, as well as the Steward and Agent, have Houſes allotted to them, but the Governor, Lieutenants, and the other Medical Officers, reſide out of the Hoſpital. Though it were deſirable that the Governor, particularly, ſhould have a Reſidence within the

the Walls, yet we know not how to recommend the incurring of ſuch an Expence at preſent. In public Buildings, a certain Liberality in the Structure is becoming, but it may be carried beyond the proper Bounds. The Houſes erected for the Steward and Agent have Coach-houſes and Stabling, and are otherwiſe out of proportion to the Salaries of One Hundred and Fifty Pounds per Annum annexed to thoſe Offices; not only has Government been put to an unneceſſary Charge in the Building, but the Perſons deſtined to inhabit theſe Houſes, may be tempted to ſupport the Expence which they give riſe to, by Means inconſiſtent with a faithful Diſcharge of their Duty. Naval Hoſpital at EaſtStonehouſe.

The Appointment of one of the Members of the Board excluſively to inſpect the ſeveral Medical Eſtabliſhments, we truſt will be productive of much Benefit; his Enquiries ſhould extend to every Part of their Order, Œconomy, and Diſcipline; and we think it ſhould be ſo expreſſed in his Commiſſion, to prevent Doubts as to the Extent of his Authority; and that his Reports ſhould be made in Writing to the Admiralty, and Sick and Wounded Board. Although it may be proper that Abuſe ſhould be immediately checked by the Orders of the Inſpector, new Regulations ſhould not be eſtabliſhed but by the Authority of the Board. The Viſits which the Inſpector may make to the Hoſpital Eſtabliſhments, ſhould neither be at fixed Times, or previouſly announced, that he may ſee every Thing in its uſual State.

After being obliged to remark ſo many Defects in the general Management of the Affairs of the Hoſpital, we had the Satisfaction to learn from the Inſpector, that all proper Care and Attention are exerciſed in the Treatment of the Patients. Appendix, N° 17.

The Advantage of comparing the Expences of one Eſtabliſhment with another of a ſimilar Nature, or thoſe of the ſame Eſtabliſhment at different Periods, ſeems formerly to have been entirely overlooked; we are ſtrongly impreſſed with the Utility of ſuch Compariſons being made, and would recommend the Practice on all proper Occaſions, and that the Accounts be arranged and kept under different Heads, ſo as to facilitate ſuch Compariſons; and we think it might be advantageous to keep a ſeparate and diſtinct Account of the Expence of Buildings, and of the Coſt of the Ground on which they are erected.

From the preſent Mode of keeping the Accounts of the Medical Department of the Navy, the Labour of extracting and arranging Statements of diſtinct Articles of Expenditure, occaſionally required for the Purpoſe we are now ſpeaking of, is very conſiderable.

Had the Attention to place the Expences incurred at Plymouth Hoſpital under their proper Heads, been obſerved, we ſhould not have had to notice, in an Account of the Expenditure of the Sick and Wounded Office from 1793 to 1801, ſo large a Charge as Nine thouſand Seven hundred £.9,774 : 7

Naval Hoſpital at EaſtStonehouſe. £.22,938 5 5

hundred and Seventy-four Pounds Two Shillings and Seven Pence, out of Twenty-two thouſand Nine hundred and Thirty-eight Pounds, Five Shillings, and Five Pence, for Medicines during the late War, which when examined into appeared to have been paid for Articles not properly coming under the Deſcription of Medicines.

Appendix, No 18.

Upon examining the chief Clerk in the Office for Foreign Accounts, we learned, that the Buſineſs in the Sick and Wounded Office was very much in Arrear; that many of the Accounts of the late War, as well as of the former and preſent, are ſtill unſettled, and that the Eſtabliſhment of Clerks has been at all Times too ſmall. Theſe Circumſtances, though belonging to an Office not within our Purpoſe to have conſidered at preſent, otherwiſe than in its relation to the Subject of this Report, being of ſuch ſerious Import to the Public, induced us to obtain further Information from the Chairman and another Commiſſioner, as well as the Secretary of that Board, by whom the very backward State of the Accounts is fully confirmed; and it will appear by the Statement delivered to us by the Secretary, which is attached to his Evidence, that Accounts to the Amount of more than Two Millions Sterling remain unſettled.

Appendix, N° 19.

Appendix, N°s 20, 21, & 22.

The Commiſſioners of Enquiry, in their Report on this Office in March 1788, notice the great Arrear of Accounts at that Time, and very ably deſcribe the Loſſes to which the Public is expoſed by a procraſtinated Examination of Accounts and Vouchers. It does not, however, appear that the Evil has been removed: We found Occaſion to offer an Opinion on the ſame Subject in our Firſt Report, and conceive it to be our Duty earneſtly to recommend that extra Clerks be immediately engaged, and that ſome of thoſe on the Eſtabliſhment beſt qualified for it, be excluſively employed in bringing up the Accounts in Arrear, laying aſide for the preſent thoſe of an antient Date, in order to examine thoſe of a later Period.

However deſirable it may be to reduce expenſive Eſtabliſhments at the Concluſion of a War, we fear it cannot be done in the Accountant Branch, without much Caution, as the Accounts of the winding up of a War, independant of thoſe in Arrear, will require ſome Time after Peace is concluded to examine and adjuſt.

CH M. POLE. (L. S.)
EWAN LAW. (L. S.)
JOHN FORD. (L. S.)
HENRY NICHOLLS. (L. S.)
WM MACKWORTH PRAED. (L. S.)

Office of Naval Enquiry,
Great George Street,
9th July 1804.

LE CATON HOSPITAL SHIP.

IN the Year 1796, a Letter under a fictitious Signature was ſent to the Commiſſioners of Sick and Wounded Seamen, repreſenting Abuſes in the Article of Proviſions, on board Le Caton Hoſpital Ship at Plymouth. The Board took every Means in their Power to communicate with the Writer, and the Purſer of the Ship was deſired to lay before them any well-authenticated Facts that came to his Knowledge, but without Succeſs in either Caſe. The ſame Perſon, though he again addreſſed the Board in 1798, did not make himſelf known, and the Purſer being intereſted in the Contract for victualling the Sick, no Information was given by him on the Subject. Appendix, N°. 23 & 24.

In May 1803, a Letter, of which the following is a Copy, was addreſſed to the Firſt Lord of the Admiralty, which he immediately tranſmitted to us, and we, in conſequence, made ſuch Enquiry as the Diſtance of Time from the Tranſaction would permit.

" Modbury, Devon, May 21ſt, 1803.

" My Lord,

" As Hoſpital Ships may again be appointed at the different " Ports, I beg leave (as I think it my Duty) to communicate to " your Lordſhip ſome Proceedings on board one of them during " the late War. The Purſer of the Ship alluded to, was the " Contractor with the Sick and Hurt Board for victualling, &c. " the Sick; a very *extravagant Table was eſtabliſhed* on board, the " *Expence* of which, he was given to underſtand, was to be de- " frayed out of the Profits of the Contract. He being an elderly " Man, was much alarmed in his Situation, but was told it might " be made not only a comfortable but profitable Matter, and if he " was inclined to relinquiſh it, the Surgeon's firſt Mate would take " it off his Hands, and allow the Purſer (as Contractor) One " hundred Guineas per Annum, to be paid Quarterly. On theſe " Terms, a ſtrong Indenture (a true Copy of which, I believe, is " now in my Poſſeſſion) was entered into and executed by the " Parties, and continued in force the whole Time the Ship " remained an Hoſpital Ship for Engliſh Sick.

" I now beg leave to ſubjoin the Quarterly Payments made to " the Farmer of the Contract (ſeveral of which was made by my- " ſelf) after having paid the heavy Charges of the Baker, Brewer,

Le Caton, Hoſpital Ship.

" Butcher, Milkman, &c. (ſeveral of theſe Payments I have alſo
" made) their reſpective Quarterly Bills.

" I am,
" My Lord,
" Your Lordſhip's
" Moſt obedient Servant,
" *Tho. Dawkins.*"

TIME.		Quarterly Sum.		
		£.	s.	d.
1794.	May 20th & June 30th	279	0	0
	July 1ſt & Sept^r 30th	279	16	0
	Oct^r 1ſt & Dec^r 31ſt	370	14	0
1795.	Jan^ry 1ſt & Mar. 31ſt	559	7	9
	April 1ſt & June 30th	503	19	0
	July 1ſt & Sept^r 30th	660	0	0
	Oct^r 1ſt & Dec^r 31ſt	554	16	0
1796.	Jan^ry 1ſt & Mar. 31ſt	487	4	0
	April 1ſt & June 30th	559	7	9
	July 1ſt & Sept^r 30th	396	11	11
	Oct^r 1ſt & Dec^r 31ſt	493	0	0
1797.	Jan^ry 1ſt & Mar. 31ſt	500	0	0
	April 1ſt & June 30th	490	6	4
	July 1ſt & Sept^r 30th	276	4	7
	Oct^r 1ſt & Dec^r 31ſt	317	15	4
1798.	Jan^ry 1ſt & 11th incluſive	83	9	6

Appendix, N^os 25&26.

By the Evidence of the Writer of this Letter, and of the Surgeon's Mate of the Ship, who was the Sub-Contractor, it appears that Mr. Samuel Keaſt the Purſer, ſince deceaſed, on the 8th of February 1794, entered into a Contract with the Sick and Wounded Board for victualling the Sick on board that Ship; that, on the 1ſt of the following Month, he made over the Profits of the Contract to the Surgeon's firſt Mate of the ſaid Ship, on an Agreement to be indemnified againſt Loſs, and to be paid One hundred Guineas each Year, whilſt the Contract laſted; that the Surgeon was privy to the Agreement, and received one half of the Profits; that a Table was kept on board for the Officers, furniſhed with Wine and other Articles by the Tradeſmen who ſupplied Proviſions for the Sick, and paid for out of the Profits of the Contract.

In addition to the Articles furniſhed for the Officers Table, it appears by the Evidence of the Surgeon's Mate, who was the Sub-Contractor, that Articles of Proviſions and Madeira Wine were obtained by the Purſer for

for his private Uſe from the Tradeſmen, and charged in the Bills as ſupplied for the Uſe of the Sick. Le Caton Hoſpital Ship.

Since our Return to Town, we have been furniſhed by the Sick and Wounded Board, at our Requiſition, with a Copy of the Contract entered into with Mr. Keaſt, and other Papers relating to that Tranſaction. Appendix, N° 27.

The Contract is dated the 8th of February 1794, and the Price agreed for, One Shilling per Man per Day. Upon the Application of the Contractor in May 1795, the Board increaſed the Price to One Shilling and Four Pence, and on the 25th October 1797, it was fixed at One Shilling and Three Pence, at which Rate it continued till the Termination of the Contract in January 1798. Appendix, N° 28. Appendix, N° 29.

The following Statement will ſhew the Amount paid to the Contractor in each Year, by the Sick and Wounded Board, and the Profits made by the Perſons concerned in the Contract; viz. Appendix, N° 30.

Year.	Total Number of Patients and Servants, Victualled for a Day.	Amount paid to the Contractor.	Profits of the Contract, excluſive of the Expences of the Officer's Table, and of the Proviſions ſupplied to the Purſer.			Coſt of Victualling the Patients and Servants, including the Expence of the Officers Table.
			Allowances to the Contractor.	Sums paid over to the Sub-Contractor.	Total.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1794	51,676	2,583 16 0	78 15 0	929 10 0	1,008 5 0	1,575 11 0
1795	82,653	5,135 5 8	105 0 0	2,278 2 0	2,383 2 0	2,752 3 8
1796	82,929	5,528 12 0	105 0 0	1,936 3 8	2,041 3 8	3,487 8 4
1797	79,390	5,292 13 4	105 0 0	1,584 6 3	1,689 6 3	3,603 7 1
1798	3,219	214 12 0	3 3 3	83 9 6	86 12 9	127 19 3
Total	299,867	18,754 19 0	396 18 3	6,811 11 5	7,208 9 8	11,546 9 4

Upon a Conſideration of the above Account, it muſt be allowed, that the Profits upon the Contract, amounting to upwards of Sixty-two Pounds per Cent. exceed all reaſonable Bounds, and that the Advance granted by the Sick and Wounded Board in May 1795, is not juſtified by the apparent Neceſſity of the Caſe, as, upon an Average of the Number victualled for the whole Time, it appears the Coſt to the Contractor did not amount to more than Nine Pence a Man a Day, and in the Year 1794 to Seven Pence Farthing only.

It may be ſaid, that the Sums which we have ſtated as the Total Profits of the Contract are incorrect, as ſome Payments were made by the Sub-Contractor, which are not deducted from the Sums paid over to him

Le Caton Hoſpital Ship.

him by the original Contractor, but ſuch Payments are admitted by himſelf to have been of trifling Amount, and we think are more than counterbalanced by the Expence of keeping the Table for the Officers, and of the Articles applied by the Purſer to his private Uſe.

As it was the eſpecial Province of the Surgeon and Surgeon's Mate to guard againſt the Miſconduct of the Contractor, and to take Care that the Patients ſhould enjoy every Advantage that Medical Skill and Nouriſhment could afford; their Conduct in abandoning this ſerious and important Truſt, and placing themſelves in a Situation where their Intereſt was in conſtant Conflict with their Duty, appears in the higheſt Degree cenſurable.

The Incitement of Self-Intereſt thus created, might not only operate to the Prejudice of the Individuals falling under the Care of theſe Perſons, but would alſo affect the Intereſt of the Public, as it held out an Inducement to the Surgeon to retain Patients longer on board the Hoſpital Ship than might be neceſſary for the Cure of their Diſeaſes, by which their Services would be loſt to the Public.

In order to prevent ſuch Evils in future, we recommend that all Perſons having any Intereſt in Contracts to be made with the Public Boards, ſhould be named therein; and that all Perſons deriving any Benefit from ſuch Contracts, not being named therein, ſhould be ſubject to certain Penalties; and further, that no Contract or Share thereof ſhould be transferred, without the Authority and Approbation of the Board with whom it was made, ſuch Authority and Approbation, together with the Aſſignment of the Intereſt, to be noted on the Back of the Contract; and that all Perſons transferring any Share or Intereſt in any Contract, without the Authority and Approbation of the Public Board, and without cauſing a Notation thereof, and of the Aſſignment, to be made on the Back of the Contract, ſhould be liable to a Penalty of Five hundred Pounds. And we further recommend, that a Clauſe ſhould be inſerted in all ſuch Contracts, by which the Public Board ſhould have Power to declare the Contract void, if any of the Proviſions before mentioned ſhould be tranſgreſſed.

£. 500.

Appendix, N° 31.

The Commiſſioners for Sick and Wounded Seamen, at the Time of tranſmitting us the Account of the Sums paid to Mr. Keaſt, under the Contract for Victualling the Sick on board Le Caton, informed us, that in making up ſuch Account it had been diſcovered, that the Sum of Eighty-ſeven Pounds Seventeen Shillings and Three Pence had been overpaid to the Contractor on his Account, between the 1ſt of October 1797 and 31ſt January 1798, from the Inadvertence of one of their principal Clerks, who is ſince dead; and by a ſubſequent Explanation from the Board it appears, that ſuch Over-payment aroſe from the Order given by them in October 1797, for reducing the Allowance to the Contractor

£. 87 17 3.

Appendix, N° 32.

Contractor from One Shilling and Four Pence to One Shilling and Three Pence a Day having been overlooked, and the Payments conſequently continued to be made at the former Price of One Shilling and Four Pence. Le Caton Hoſpital Ship.

In our Report on the Block and Coopers Contracts, we pointed out the Abuſes and Errors to which the Practice of increaſing and reducing Contracts is ſubject; the Inſtance before us confirms our Opinion, that an Advance on the Contract Price ſhould never be made, till after a full Examination into all the Circumſtances of the Caſe, and a Conviction that the Advance propoſed is neceſſary; and as we have before recommended, we think the Alteration propoſed, with Circumſtances leading to it, ſhould be ſubmitted to the Lords of the Admiralty for their Conſideration and Determination.

CH M. POLE. (L. S.)
EWAN LAW. (L. S.)
JOHN FORD. (L. S.)
HENRY NICHOLLS. (L. S.)
WM MACKWORTH PRAED. (L. S.)

Office of Naval Enquiry,
Great George-Street,
9th July 1804.

APPENDIX

TO THE

SEVENTH REPORT

Of the COMMISSIONERS of NAVAL ENQUIRY:

Appointed by Act 43 GEO. III.

NAVAL HOSPITAL AT EAST STONEHOUSE.
HIS MAJESTY'S HOSPITAL SHIP LE CATON.

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HIS MAJESTY'S HOSPITAL SHIP LE CATON.

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APPENDIX.

Nos. 1, 2, & 3.

ROYAL HOSPITAL, PLYMOUTH.

Appendix, No. 1.—An ACCOUNT of the Eſtabliſhment of the R

Rank and Claſs of OFFICERS, and others.	OFFICERS NAMES, or Names of Inferior Claſſes.	By whom Appointed.	When Appointed.	SALARY per Annum.	Other ALLOWANCES.	TO REC
				£.		£.
Governor - -	Richard Croyke	The Right Hon. the Lords Commiſſrs of the Admy.	July - - 1795	500	£. 80 per Annm Houſe Rent, £. 21 Fuel, £. 10 Stationary and Poſtage of public Letters -	611
Lieutenant - -	Abm Roſe - -		July - - 1795	130	£. 30 per Annm Houſe Rent and Poſtage of public Letters - - - - - - - - -	160
—	Jno Simpſon -		July - - 1798	130	- - - - - Ditto - - - - - - - -	160
—	Henry H. Searle		June - - 1800	130	- - - - - Ditto - - - - - - - -	160
1ſt Phyſician -	Wm Farr - -	-	Octr - - 1763	300	£. 10. 10. per Annm Fuel and Poſtage of public Letters - - - - - - - - - - - -	310
2d - Do - -	Jas Magennis -	-	Mar. 28, 1800	250	£. 30 per Annm Houſe Rent and - Ditto - -	280
1ſt Surgeon -	Saml Fuge - -	-	Feby 21, 1798	230	£. 10. 10. per Annm Fuel - and - Ditto - -	240
2d - Do - -	Stepn Hammick	-	Septr 17, 1803	200	£. 30 per Annm Houſe Rent - - - - - -	230
Steward - - -	John Kent - -	-	Augt 31, 1803	150	£. 10. 10. per Annm Fuel and Poſtage of public Letters; £. 65 per Year in War, and £. 32. 10. in Peace, for additional Duty -	In W 225 In P 193
Agent - - -	Richd Beddek -	-	May 11, 1803	150	- - - - - Ditto - - - - - - - -	225
Diſpenſer - -	Stepn Hammick	Commiſſioners for Sick and Wounded Seamen, &c. &c.	Octr 4, 1792	150	£. 10. 10. per Annm Fuel and Poſtage of public Letters - - - - - - - - - - - -	160
Chaplain - -	Rev. Mr. Jope		June 9, 1793	100	£. 25 per Annm Houſe Rent; £. 10. 10. Fuel and Poſtage of public Letters - - - -	135
Aſſiſt Surgeon	Thos Evans -		Septr 3, 1802	5 s. per Diem -	Coals and Candles, and 1 s. per Diem for Houſe Rent - - - - - - - - - - - -	5 s. p
—	Jno Embling -		April 2, 1803	- Do - -	- - Ditto - - and Apartment - - - -	- - I
Aſſiſt Diſpenſer	Wm Watſon -		Augt 23, 1794	4 s. - - - -	- - Ditto - - - - - - - - - - -	4 s.
—	Thos Tripe -		June 20, 1797	- Do - -	- - Ditto, and 1 s. per Diem for Extra Service	5 s.
Steward's Clerk	Jno Baylis - -		Augt 21, 1794	£. 50 per Annm	Houſe, Coals, and Candles; 1 s. per Day as Governor's Clerk, and 1 s. additional during War	86
—	Thos Shanks -		Augt 26, 1803	3/6 per Diem	- - - - - None - - - - - - -	3/6 p
Agent's Clerk -	Wm Willcock		Jan 10, 1801	£. 50 per Annm	Houſe, Coals, and Candles, and 1 s. per Diem during War - - - - - - - - - -	68
—	Thos Thraſher		July 18, 1801	3/6 per Diem	- - - - - None - - - - - - -	3/6 p
Plumber - -	Willm Dart -		Decr 12, 1785	2/6 - - -	Apartments - - - - - - - - - -	2/6
Porter - - -	Draper Windſor		Decr 1, 1799	£. 30 per Annm	Houſe, Proviſions, Coals, and Candles - - -	30
—	Wm Arthur -		Mar. 7, 1803	- Do - -	- - - - - Ditto - - - - - - - -	- - I
—	Jno Errinſhawe		Octr 3, 1803	- Do - -	- - - - - Ditto - - - - - - - -	- - I
Butler and Chapel Clerk	Josh Netten -		Novr 23, 1769	£. 25 - - -	- - - - - Ditto - - - - - - - -	25
Barber - - -	Jno Lamoureux		Jany 14, 1799	£. 20 - - -	When under 200 Patients; £. 25 when 200 and not 400; and £. 50 when above 400 - -	Uncer
Clock-maker -	Saml Northcote		Feby 11, 1777	£. 5 - - -	- - - - - None - - - - - - -	5
Matron - - -	Mary Bevans -		Novr 22, 1802	£. 25 - - -	Apartments, Proviſions, Coals, and Candles -	25
—	Ann Bluet - -		Septr 17. 1803	£. 25 - - -	- - - - - Ditto - - - - - - - -	25
Cook - - -	Elizth Drake -		Septr 1, 1765	£. 12 - - -	and 2/6 per Week during War - - - - -	18
Overſeer of the Waſhhouſe	Sarah Avery -		Augt 1, 1792	4/6 per Week	Apartments, Proviſions, Coals, and Candles -	4/6 p
Labourers - -	Twenty - -		- - - - -	5 s. - Do each	and Proviſions; one of whom is allowed 5 s. per Week, and two others 3/6 each, for Extra Trouble - - - - - - - - - -	one a two ſeven
Linen-menders	Three - - -		- - - - -	3/6 Do each	and Proviſions, Coals, and Candles - - - -	3/6 pr
Nurſes - - -	Thirty-five -		- - - - -	£. 1 pr Month each	and Proviſions - - - - - - - - - -	£. 1 pr
Hair-pickers -	Four - - -		- - - - -	1/6 per Day each	for which they are to pick 18 lb. of Hair each	1/6 per
Waſhers - -	Seven - - -		- - - - -	3 s. pr Week each	and Proviſions - - - - - - - - - -	3 s. pr

ITAL at PLYMOUTH, on the 7th Day of October 1803.

DEDUCTION.	£. s. d.	NET RECEIPT.	Other Employments, Places, &c. Pensions under Government.	Value.
d by Agency on Repayment of Land Tax and Civil List Tax, &c.	15 10 9	£. s. d. 595 9 3	Exclusive of other Deductions, Parliamentary and Parochial, which reduce their real Net Receipt to the Amount stated in the Account.	
- - - - - - Ditto	4 5 3	155 14 9		
- - - - - - Ditto	4 5 3	155 14 9		
- - - - - - Ditto	4 5 3	155 14 9		
d 1/6 in the Pound for Civil List on Salary and Fuel, and Agency on Repayment of Land Tax	24 17 6	285 12 6		
- 1/6 - - Do - - on Salary and House Rent, - - and Do - -	22 5 8	257 14 4		
- 1/6 - - Do - - on Salary and Fuel, - - - - - and Do - -	19 4 4	221 5 8		
- 1/6 - - Do - - on Salary and House Rent, - - and Do - -	18 5 6	211 14 6		
- 1/6 - - Do - - on Salary and Fuel, - - - - - and Do - -	12 16 2	212 13 10		
- - Ditto - - - - - - - - - - - - Ditto - - - -	12 16 2	212 13 10		
- - Ditto - - - - - - - - - - - - Ditto - - - -	12 16 2	147 13 10		
d 1/6 on Salary, House Rent, and Fuel - - - - and Do - -	10 13 6	124 16 6		
-N. B. The 3 s. per Diem for House Rent was ordered by the Board to be discontinued 10th October last		5 s. per Diem		
- -		- - Do - -		
- -		4 s. —		
- -		5 s. —	None.	
y on Repayment of Land Tax - - - - - - - - -	0 5 4	86 4 8		
- -		3/6 per Diem		
y on Repayment of Land Tax - - - - - - - - -	0 5 4	67 19 8		
- -		3/6 per Diem		
- -		2/6 —		
y on Repayment of Land Tax - - - - - - - - -	0 3 3	29 16 9		
- - Do - - - - - - - - - - - - - - - - - -	0 3 3	29 16 9		
- - Do - - - - - - - - - - - - - - - - - -	0 3 3	29 16 9		
- - Do - - - - - - - - - - - - - - - - - -	0 2 2	24 17 10		
- - Do - - - - - - - - - - - - - - - - - -	0 2 2	Uncertain - -		
- -		5 0 0		
cy on Repayment of Land Tax - - - - - - - - -	0 3 0	24 17 0		
- - Do - - - - - - - - - - - - - - - - - -	0 3 0	24 17 0		
- -		18 10 0		
- -		4/6 per Week		
- -	One - - Two - - Seventeen -	10 s. - 8/6 - 5 s. } each		
- -		3/6 per Week each		
- -		£. 1 p[r] Month each		
- -		1/6 per Day each		
- -		3 s. per Week each		

R. Creyke.

No.

AN ACCOUNT, shewing the AMOUNT of the EXPENCE of the ROYAL HOSPITAL at PLYMOUTH, from Apothecaries Hall: together with the exact Expence of Wine, Porter, and Fruit; also

1794:

MONTHS.	Wine.	Porter.	Fruit.	Patients.	Coals.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	N°	Bushels.	£. s. d.
January	- - -	- - -	- - -	22,686	1,552	858 19 4¾
February	- - -	- - -	- - -	16,328	1,277½	679 3 2
March	68 13 9	- - -	- - -	13,322	1,220	1,767 12 11½
April	- - -	- - -	- - -	6,243	634½	354 1 9¾
May	- - -	- - -	- - -	6,612	624¼	353 7 3¾
June	137 7 6	- - -	5 2 0	11,242	687¼	1,163 5 3½
July	- - -	- - -	3 0 0	17,842	958	1,010 5 2½
August	- - -	- - -	2 1 0	11,584	781	860 15 0¼
September	398 14 2	- - -	27 4 6	8,793	646	1,375 2 1
October	- - -	- - -	2 11 0	8,341	919¾	496 9 8
November	- - -	- - -	1 12 0	9,878	901	514 12 8¼
December	412 2 6	- - -	1 8 0	8,963	912	1,452 2 2½
Houſehold Accounts	1,016 17 11	- - -	42 18 6	141,834	11,113¼	10,885 16 9¾
	Yearly Bills					1,139 1 8½
	Total Expence of the Hoſpital for 1794				£.	12,024 18 6¼

1795:

January	- - -	- - -	1 1 0	9,548	1,008	522 3 3
February	- - -	- - -	- - -	12,533	1,285½	626 11 10
March	683 17 4	- - -	0 10 0	11,710	1,374½	2,060 8 6¾
April	- - -	4 10 0	13 17 0	8,159	752	575 11 6¾
May	- - -	7 4 0	28 4 6	8,790	688½	569 10 7¾
June	337 2 5	16 4 0	35 15 0	10,049	676	1,458 11 8¾
July	- - -	16 4 0	10 17 6	9,683	716	661 10 0½
August	- - -	28 16 0	18 10 0	10,605	696½	1,118 5 8½
September	727 13 0½	36 0 0	35 8 0	12,279	734½	2,102 1 4
October	- - -	27 0 0	13 0 0	11,462	1,155	779 0 11
November	- - -	10 16 0	4 10 0	7,666	908¾	614 11 7
December	564 14 9½	10 16 0	5 6 0	11,207	1,066	1,929 4 6¾
Houſehold Accounts	2,313 7 7	157 10 0	166 19 0	123,781	11,081¾	13,035 12 0¾
	Yearly Bills					964 9 5
	Total Expence of the Hoſpital for 1795				£.	14,000 1 5¾

2.

from the Year 1794 to 1802, excluſive of Bedding, Neceſſaries, &c. ſent from London, and Medicines the Number of Patients victualled, and Coals expended, during the ſame Time.

1794:

WORKMENS BILLS.		AMOUNT.
		£. s. d.
Meſſrs. Woodward and Iſbell, &c.	Slaters	144 15 9
———	Maſons	54 10 2¾
Smith, &c.	Sackings, &c.	102 13 4
Wates, &c.	Painter	44 3 6
Baron, &c.	Braziers	77 5 11
Harris, &c.	Glaziers	100 13 1
Luckraft, &c.	Carpenters	455 1 5¾
Wills	Smith	159 18 5
	£	1,139 1 8½

1795:

	Slaters	83 13 2⅞
	Maſons	43 19 11½
	Sackings, &c.	105 17 9
	Painters	138 5 7
	Braziers	119 11 10½
	Glaziers	40 0 3
	Carpenters	378 19 0½
	Smith	54 2 6
	£.	964 9 5

Appendix, N° 2.—The Account, shewing the Expence

1796:

MONTHS.	Wine.			Porter.			Fruit.			Patients.	Coals.	TOTAL.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	N°	Bushels.	£.	s.	d.
January	-	-	-	10	16	0	15	9	0	10,317	1,092 ½	759	4	3
February	-	-	-	16	4	0	15	12	0	10,047	1,036 ⅓	736	13	0
March	279	1	0¾	10	16	0	12	12	0	12,919	1,198 ¾	1,723	16	8½
April	-	-	-	10	16	0	12	0	0	12,187	912 ¼	825	15	5½
May	-	-	-	19	11	4	6	12	0	12,810	568 ¾	828	12	7¾
June	331	0	10¼	9	15	8	7	4	0	10,623	768 ½	1,830	2	6¼
July	-	-	-	19	11	4	10	8	0	10,579	715 ¾	1,125	10	8½
August	-	-	-	16	6	1¼	-	-	-	9,744	693	715	3	9½
September	616	6	6	13	0	10½	15	12	0	12,437	765	2,167	12	1
October	-	-	-	17	18	8½	9	9	0	13,461	1,229	905	5	6½
November	-	-	-	4	17	10	-	-	-	9,914	1,023 ½	678	9	8¼
December	308	3	3	9	15	8	6	0	0	8,916	930 ¼	2,031	5	5½
Houſehold Accounts	1,534	11	7½	159	9	6¼	110	18	0	133,954	11,335	14,327	11	10¾
Yearly Bills												952	12	1¾
Total Expence of the Hoſpital for 1796 £.												15,280	4	0½

1797:

January	-	-	-	42	7	10½	7	10	0	19,614	1,472 ½	1,148	6	6
February	-	-	-	45	13	1½	7	12	0	19,523	1,400 ½	1,084	16	5½
March	616	6	6	26	1	9½	7	14	0	18,292	1,469	2,613	1	6¼
April	-	-	-	22	16	6½	9	16	0	16,379	1,072 ¾	998	6	0½
May	-	-	-	16	6	1¼	18	4	0	18,774	1,204 ¾	1,342	18	2
June	793	13	3	26	1	9¼	24	0	0	18,094	1,151	3,335	17	1¾
July	-	-	-	39	2	8	18	0	0	17,102	1,101 ¾	1,060	4	7½
August	-	-	-	45	5	9½	10	10	0	16,526	1,064 ½	1,173	13	0
September	426	7	9	32	0	0	12	12	0	14,563	914 ¾	2,672	4	10½
October	-	-	-	27	4	0	7	10	0	16,864	1,375 ¼	1,075	0	2
November	-	-	-	19	4	0	24	0	0	15,574	1,389 ¾	1,267	7	3¼
December	852	15	6	25	12	0	19	10	0	16,819	1,414 ½	3,539	19	0½
Houſehold Accounts	2,689	3	0	367	15	7½	166	18	0	208,124	15,030 ½	21,761	14	9¾
Yearly Bills												1,175	0	4¼
Total Expence of the Hoſpital for 1797 £.												22,536	15	2

of the ROYAL HOSPITAL at PLYMOUTH—*continued.*

1796:

WORKMENS BILLS.	AMOUNT.
	£. s. d.
Slaters	51 7 9
Maſons	168 11 3½
Sackings, &c.	108 7 4
Painter	5 6 10
Braziers	99 18 7
Glaziers	35 3 1
Carpenters	421 17 9
Smith	61 19 6
£.	952 12 1¼

1797:

Slaters	161 15 1
Maſons	221 6 2¼
Sackings, &c.	75 10 6
Painters	39 18 0
Braziers	203 4 3½
Glaziers	55 5 6
Carpenters	359 3 7
Smith	59 17 2½
£.	1,175 0 4¼

Appendix No. 2.—The Account, shewing the Expence

1798:

MONTHS.	Wine.	Porter.	Fruit.	Patients.	Coals.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	Nº	Bushels.	£. s. d.
January	- - - -	32 0 0	16 16 0	22,633	1,804 1/4	1,472 17 11
February	- - - -	19 4 0	16 16 0	22,741	1,773 3/4	1,500 18 11 1/2
March	426 7 9	38 8 0	32 8 0	25,912	1,882	3,729 16 2 3/4
April	- - - -	25 12 0	18 0 0	24,070	1,520	1,486 4 10
May	- - - -	32 0 0	39 12 0	21,588	1,507	1,503 4 6 1/4
June	426 7 9	25 12 0	34 8 0	18,173	1,224 3/4	3,253 4 3 1/2
July	- - - -	- - - -	26 16 0	17,273	1,158	1,403 3 0 1/2
August	- - - -	- - - -	31 4 0	20,064	1,222 3/4	1,610 4 10 3/4
September	1,294 6 3	57 12 0	31 4 0	17,695	1,186 1/4	4,101 10 1 1/4
October	- - - -	- - - -	19 4 0	17,823	1,596 1/2	1,391 14 9 3/4
November	- - - -	- - - -	28 16 0	17,269	1,593 3/4	1,307 11 10 3/4
December	1,186 10 9	57 12 0	36 0 0	19,068	1,780	4,349 2 2 1/2
Household Accounts	3,333 12 6	288 0 0	331 4 0	244,309	18,249	27,091 13 8
Yearly Bills						1,874 7 3 1/4
Total Expence of the Hospital for 1798						£. 28,966 0 11 1/4

1799:

January	- - - -	- - - -	48 0 0	22,016	1,945	1,541 11 0 3/4
February	- - - -	- - - -	42 0 0	20,049	1,827	1,506 14 2 1/4
March	826 17 6	57 12 0	48 0 0	20,586	1,929 3/4	4,423 2 8 1/4
April	- - - -	- - - -	63 0 0	20,339	1,497 1/2	1,527 15 2 1/2
May	- - - -	- - - -	82 10 0	23,478	1,447	1,629 11 9 3/4
June	1,474 1 0	76 16 0	78 0 0	16,724	1,055 1/4	4,845 5 2 3/4
July	- - - -	- - - -	57 0 0	12,707	914 3/4	1,099 18 4 1/4
August	- - - -	- - - -	43 10 0	12,071	828 3/4	1,133 0 2 1/4
September	491 7 0	76 16 0	24 0 0	13,371	848	3,170 5 5 1/4
October	- - - -	- - - -	12 10 0	16,360	1,569 1/4	1,323 2 7 1/4
November	- - - -	- - - -	33 0 0	14,105	1,448	1,163 1 6 1/4
December	491 7 0	57 12 0	36 0 0	14,690	1,499 1/4	3,662 16 0 3/4
Household Accounts	3,319 12 6	268 16 0	567 10 0	206,496	16,809 1/2	27,026 4 8
Yearly Bills						2,001 3 5
Total Expence of the Hospital for 1799						£. 29,027 8 1

of the ROYAL HOSPITAL at PLYMOUTH—*continued.*

1798:

WORKMENS BILLS.	AMOUNT.
	£. s. d.
Slaters	142 17 10
Maſons	332 8 5
Sackings, &c.	190 10 10
Painters	72 19 5½
Braziers	136 5 2¼
Glaziers	74 6 2½
Carpenters	755 1 9¾
Smiths	169 17 6¼
£.	1,874 7 3¼

1799:

Slaters	190 17 3½
Maſons	130 8 1¾
Sackings, &c.	246 1 4
Painters	134 18 0
Braziers	110 14 6¾
Glaziers	79 14 7
Carpenters	1,032 13 0
Smiths	75 16 6
£.	2,001 3 5

Appendix, No. 2.—The Account, ſhewing the Expence

1800:

MONTHS.	Wine.	Porter.	Fruit.	Patients.	Coals.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	N°	Buſhels.	£. s. d.
January	- - - -	- - - -	41 8 0	17,582	1,607½	1,353 6 8½
February	- - - -	156 8 0	27 12 0	17,802	1,555	1,824 4 1
March	251 14 0	36 16 0	62 2 0	20,884	1,870½	3,483 1 2½
April	- - - -	- - - -	55 4 0	25,226	1,530	1,537 6 7
May	- - - -	- - - -	56 0 0	25,816	1,594½	1,610 17 5½
June	982 14 0	276 0 0	24 0 0	21,509	1,404	5,608 14 0½
July	- - - -	73 12 0	28 16 0	17,555	1,293¼	1,709 2 6½
Auguſt	- - - -	68 16 0	18 18 0	16,866	1,154¼	1,910 2 4¾
September	982 14 0	- - - -	8 0 0	15,202	1,139	4,304 4 6½
October	- - - -	168 0 0	8 0 0	15,844	1,702	1,834 14 3¾
November	- - - -	100 16 0	16 0 0	15,909	1,655¾	1,559 9 7¾
December	787 10 0	96 12 0	16 0 0	17,504	1,771¼	4,263 17 4
Houſehold Accounts	3,004 12 0	977 0 0	362 0 0	227,702	18,277	30,999 0 10
Yearly Bills						1,904 19 9¾
Total Expence of the Hoſpital for 1800						£. 32,904 0 7¾

1801:

January	- - - -	- - - -	36 0 0	16,989	1,811½	1,450 14 7
February	- - - -	201 12 0	36 0 0	16,452	1,708¾	1,749 15 6½
March	1,052 2 0	100 16 0	36 0 0	19,965	1,905¼	5,300 11 0
April	529 4 0	100 16 0	91 0 0	22,576	1,677½	2,906 6 6¾
May	- - - -	100 16 0	102 0 0	17,660	1,561½	2,585 12 8¼
June	1,316 14 0	84 0 0	68 8 0	14,803	1,243	6,312 19 9
July	- - - -	67 4 0	38 8 0	11,803	1,037¾	2,244 11 9
Auguſt	- - - -	84 0 0	57 12 0	11,689	1,020¾	1,331 4 5½
September	1,058 8 0	67 4 0	46 16 0	11,577	956	4,157 11 4
October	- - - -	100 16 0	72 0 0	12,160	1,528	1,531 15 7¼
November	- - - -	84 0 0	- - - -	10,751	1,368¼	1,127 10 8¾
December	922 19 0	67 4 0	19 4 0	9,860	1,257	3,591 4 3
Houſehold Accounts	4,879 7 0	1,058 8 0	603 8 0	176,285	17,075¼	34,289 18 3½
Yearly Bills						2,631 11 6
Total Expence of the Hoſpital for 1801						36,921 9 9½

f the ROYAL HOSPITAL at PLYMOUTH—*continued.*

1800:

WORKMENS BILLS.	AMOUNT. £.	s.	d.
Slaters	130	5	6½
Maſons	254	3	4
Sackings, &c.	171	12	0
Painters	134	11	6
Braziers	122	0	2
Glaziers	74	14	5
Carpenters	955	5	3¾
Smiths	62	7	6¾
£.	1,904	19	9¾

1801:

Slaters	295	10	4¼
Maſons	360	11	1
Sackings, &c.	139	8	4
Painters	260	5	3½
Braziers	212	19	9½
Glaziers	72	14	9½
Carpenters	1,050	14	10
Smiths	175	18	0¼
Surveyors	63	9	0
£.	2,631	11	6

Appendix, No. 2.—The Account, shewing the Expence

1802:

MONTHS.	Wine.	Porter.	Fruit.	Patients.	Coals.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	N°	Bushels.	£. s. d.
January	- - -	84 0 0	32 8 0	11,548	1,401 ½	1,250 5 9¾
February	- - -	84 0 0	43 4 0	9,739	1,305	826 4 11½
March	- - -	67 4 0	32 8 0	10,294	1,381	2,120 19 6½
April	- - -	84 0 0	43 4 0	10,602	1,032 ½	686 14 2¾
May	- - -	84 0 0	31 4 0	10,379	1,106 ¾	797 14 1¾
June	529 4 0	108 1 8	21 12 0	9,073	771	2,239 12 7½
July	- - -	76 16 8	28 0 0	9,421	812 ½	928 1 5¾
August	- - -	38 8 4	15 0 0	7,109	787 ¾	409 13 8½
September	529 4 0	96 0 10	27 0 0	11,173	810	2,170 16 6½
October	- - -	- - -	18 0 0	10,693	1,440	620 8 6¼
November	- - -	- - -	4 10 0	8,218	1,163 ¾	421 4 7½
December	- - -	172 17 6	- - -	7,041	1,035 ¾	1,537 5 3
Household Accounts	1,058 8 0	895 9 0	296 10 0	115,290	13,047	14,009 1 5
		Yearly Bills - - - - - - - £.				2,613 12 10¾
		Total Expence of the Hospital for 1802 - - - £.				16,622 14 3¾

the ROYAL HOSPITAL at PLYMOUTH—*continued.*

1802:

WORKMENS BILLS.	AMOUNT.
	£. s. d.
Slaters - - - - - -	455 12 1½
Maſons - - - - - -	536 10 7½
Sackings, &c. - - - - -	66 19 2
Painters - - - - - -	303 8 9½
Braziers - - - - - -	225 1 1½
Glaziers - - - - - -	73 11 6½
Carpenters - - - - -	779 18 11¼
Smiths - - - - - -	105 18 7
Surveyors - - - - - -	66 12 0
- £.	2,613 12 10¾

No. 3.

HOUSEHOLD ACCOUNTS, for the Month of September 1803.

	£.	s.	d.	£.	s.	d.
RICHARD CREYKE, Esq. (Governor.)						
To a Quarter's Salary, from the 1st of July to the 30th of September 1803, at £.500 per Annum	125	0	0			
To an Allowance for House Rent for the same Time, at £.80 per Annum	20	0	0			
To an Allowance for Fuel for D°, at £.21 per Annum	5	5	0			
				150	5	0
ABRAHAM ROSE (Lieutenant.)						
To a Quarter's Salary for the same Time, at £.130 per Annum	32	10	0			
To an Allowance for House Rent for D°, at £.30 D°	7	10	0			
				40	0	0
JOHN SIMPSON (1st Lieutenant.)						
To a Quarter's Salary for the same Time, at £.130 per Annum	32	10	0			
To an Allowance for House Rent for D°, at £.30 D°	7	10	0			
				40	0	0
HENRY H. SEARLE (Lieutenant.)						
To a Quarter's Salary for the same Time, at £.130 per Annum	32	10	0			
To an Allowance for House Rent for D°, at £.30 D°	7	10	0			
				40	0	0
WILLIAM FARR (1st Physican.)						
To a Quarter's Salary for the same Time, at £.300 per Annum	75	0	0			
To an Allowance for Coals and Candles for D°, at £.10. 10s. D°	2	12	6			
				77	12	6
JAMES MAGENNIS (2d Physician.)						
To a Quarter's Salary for the same Time, at £.250 per Annum	62	10	0			
To an Allowance for House Rent for D°, at £.30 D°	7	10	0			
				70	0	0
SAMUEL FUGE (1st Surgeon.)						
To a Quarter's Salary, from 1st July to the 30th September 1803, at £.230 per Annum	57	10	0			
To an Allowance for Coals and Candles for D°, at £.10. 10s. per An.	2	12	6			
				60	2	6
THOMAS T. FOLDS (2d Surgeon.)						
To his Salary, from the 1st of July to the 16th of September 1803, at £.200 per Annum	42	7	9¾			
To an Allowance for House Rent for D°, at £.30 per Annum	6	7	2			
				48	14	11¾
STEPHEN HAMMICK (2d Surgeon.)						
To his Salary, from the 17th to the 30th of September 1803, at £.200 per Annum	7	12	2			
To an Allowance for House Rent for D°, at £.30 D°	1	2	9¾			
				8	14	11¾
GEORGE CLEATHER (Steward.)						
To his Salary, from the 1st of July to the 30th of September 1803, at £.150 per Annum	37	10	0			
To an Allowance for Coals and Candles for D°, at £.10. 10s. per An.	2	12	6			
				40	2	6
Carried over £.	-	-	-	575	12	5½

	£. s. d.	£. s. d.
Brought over - - - £.	- - -	575 12 5½
JOHN KENT (Steward.)		
To his Salary, from the 31ſt of Auguſt to the 30th of September, at £.150 per Annum - - - - - - - - - - -	12 12 8½	
To an Allowance for Coals and Candles for D°, at £.10. 10s. per An.	0 17 8½	
		13 10 4¾
RICHARD BEDDEK (Agent.)		
To a Quarter's Salary, from the 1ſt of July to the 30th of September 1803, at £.150 per Annum - - - - - - - -	37 10 0	
To an Allowance for Coals and Candles for D°, at £.10. 10s. per An.	2 12 6	
		40 2 6
Rev^d GEORGE JOPE (Chaplain.)		
To a Quarter's Salary for the ſame Time, at £.100 per Annum -	25 0 0	
To an Allowance for Coals and Candles for D°, at £.10. 10s. per An.	2 12 6	
To an Allowance for Houſe Rent for D°, at £.25 per Annum -	6 5 0	
		33 17 6
To the Amount of Salaries from £.50 per Annum, and under, as per Liſt tranſmitted - - - - - - - - - -	- - -	72 18 6
STEPHEN HAMMICK (Diſpenſer.)		
To a Quarter's Salary for the ſame Time, at £.150 per Annum -	37 10 0	
To an Allowance for Coals and Candles for D°, at £.10. 10s. D° -	2 12 6	
		40 2 6
TOTAL - - - £.	- - -	776 3 10¾

N°			£. s. d.	£. s. d.
1	Meſſrs. HYNE and GILBERT (Butchers.)			
	C. qrs. lb.			
	To 29. 3. 25 of Beef, at 51/4 per Cwt. - - - -		77 16 1	
	23. 0. 17 of Mutton, at 59/11 per Cwt. - - -		69 7 2	
				147 3 3¼
2	JAMES GREENWAY (Brewer.)			
	To 11½ Tuns of Beer, at 55/6 per Tun - - - -		31 18 3	
	To the new and additional Duty on 11½ Tuns of Beer, at 2/ per Buſhel - - - - - - - - -		9 4 0	
				41 2 3
3	THOMAS BAYLIS (Soap.)			
	C. qr. lb.			
	To 1. 1. 5 of Yellow Soap, at 75/9 per Cwt. - - -		4 18 0¾	
	1. 1. 4 of - - D° - - - - D° - - - - - -		4 17 4½	
				9 15 5¼
4	JOHN HELSON (Farmer.)			
	Gall. qt. pt.			
	To 960. 0. 1 of Milk, at 5d. ½ per Gallon - - -		22 0 0¾	
	Cwt. qrs. lb.			
	49. 3. 26 of Greens, at 1/10 per Cwt. - - -		4 11 7½	
	15. 0. 21 of Potatoes, at 5s. per D° - - - - -		3 15 11¼	
				30 7 7¼
5	JAMES SALTER (Potherbs.)			
	Cwt. qrs. lb.			
	To 1. 3. 24 of Potherbs, at 1d. ¾ per lb. - - - -		- - -	1 12 1
6	WILLIAM DISTING (Chandler.)			
	To 13 Doz. and 10 lbs. of Candles, at 8/11 per Doz. - -		- - -	6 3 4
	Carried over - - £.		- - -	236 3 11¼

N°		£.	s.	d.	£.	s.	d.
	Brought over - - - £.	-	-	-	236	3	11¼
	NICHOLAS CHAFE (Smiths Work.)						
7	To repairing an Iron Crow, ſharpening two Dutch Houghs, ſupplying Iron Cramps, and repairing ſundry Locks - -	-	-	-	0	9	0
	JOHN CARNE (Stamps.)						
8	To ſundry Stamps for Receipts, &c. - - - - -	-	-	-	1	12	6
	JANE PRIOR (Thread.)						
9	To 1 lb. of brown Thread - - - - - - -	-	-	-	0	3	9
	JOHN LAMPEN (Grocer.)						
10	To 6 Cwt. of Oatmeal, at 10/9 per Cwt. - - - -	-	-	-	3	4	6
	JOHN MORTIMER (Fulling.)						
11	To 78 Pairs Blankets, at 6d. per Pair - - - £. 1 19 0						
	29 Rugs, at 3d. each - - - - - 0 7 3						
	207 Bed Caſes, at 3d. each - - - - 2 11 9						
	29 Bolſter Caſes, at 6/3 per Hundred - - 0 1 9½						
	382 Pillow Caſes, at D° - - - - 1 3 10½						
	80 Pillow Slips, at D° - - - - 0 5 0						
	41 Shirts, at 1d. each - - - - 0 3 5						
	106 Night Caps, at 3d. per dozen - - - 0 2 2½						
	39½ Pairs of Sheets, at 2d. per Pair - - 0 6 7						
					7	0	10¼
12	To 280 Pairs of Blankets, at 3d. each - - - - -				3	10	0
							10 10 10¼
	HARRY ROBERTS (Sundries.)						
13	To 2 lbs. of Twine - - - - - - - - -				0	4	0
	5 Hundred of Nails, at 1. and 5 Hundred Tacks at 10 -				0	1	10
							0 5 10
	Meſſrs. HAYDON and Co. (Stationary.)						
14	To Stationary ſupplied the Chaplain - - - -	-	-	-	-	-	-
					1	3	2
	The Reverend Mr. GANDY (Funeral Services.)						
15	To reading the Burial Service over 39 Corpſe in Michaelmas Quarter, at 4/6 each - - - - - - - -	-	-	-	2	18	6
	ELIAS COCKRAM (Labour.)						
16	To carrying 39 Corpſe and digging 39 Graves in Michaelmas Quarter, at 1/11 each - - - - - - - -	-	-	-	3	14	9
	JOHN LUCKRAFT (Carpenter.)						
17	To ſupplying 38 Coffins and Shrouds in D°, at 7/9½ each - -	-	-	-	14	16	1
	STEPHEN BUTLER (Sweeping Chimnies.)						
18	To ſweeping 55 Chimnies in D°, at 6d. each - - -	-	-	-	1	7	6
	WILLIAM WILLCOCK (Diſburſements.)						
19	To Monies diſburſed in D° - - - - - - -	-	-	-	1	13	9½
	JOSEPH ANDREWS (Labour.)						
20	To Labour performed in D° - - - - - - -	-	-	-	19	8	0
	Carried over - - - £.	-	-	-	297	12	3

		£. s. d.	£. s. d.
	Brought over - - - £.	- - - -	297 12 3
N°	DOUGLAS THOMPSON (Diſburſements.)		
21	To the Amount of the Governor's Letters, between 1ſt July and 30th September 1803 - - - - - - -	0 15 1	
	To D°, Lieutenant Roſe's, between D° - - - -	0 3 0	
	To D°, Simpſon's - - - - - D° - - - -	0 10 0	
	To Do, Searle's - - - - - D° - - - -	0 3 9	
	To D°, Dr. Farr's - - - - - D° - - - -	1 8 3	
	To D°, Magennis's - - - - D° - - - -	0 6 10	
	To D°, Mr. Fuge's - - - - - D° - - - -	0 7 8	
	To D°, Mr. Fold's - - - - - D° and an Allowance for Stationary, from 27 July to 16 September, at £.1 1s. 0d. perAnnum - - - - - - - - - - -	0 17 8	
	To the Amount of the Steward's Letters - - - - -	0 1 6	
	To - - D°, Agents - - - - - - - - - -	0 9 5	
	To - - D°, Diſpenſers- - - - - - - - -	0 8 3	
	To - - D°, Chaplains - - - - - - - - -	0 0 9	
	To Monies diſburſed for Turnpikes, booking Accounts, &c. between the 1ſt July and 30th September 1803 - - -	2 9 7	
			8 1 9
22	To the Hoſpital Labourers, for cleaning Drains in Michaelmas Quarter - - - - - - - - - - -	4 1 0	
23	To D°, for watching by Inſane Patients in D° - - -	5 4 0	
			9 5 0
	JOHN BOLT (Labour.)		
24	To cleaning the Guards Bog Houſe - - - - - -	- - -	3 3 0
	FRANCIS BRIDGES (Gauging.)		
25	To Gauging 3 Times at 5s. each in Michaelmas Quarter -	- - -	0 15 0
	P. HAMBLEN (Oil.)		
26	To 5 Gallons refined Seal Oil, at 4/5 per Gallon - - -	- - -	1 2 1
	JOHN WILLS (Oil.)		
27	To 5 Gallons Spermaceti Oil, at 7/6 per Gallon - - -	- - -	1 17 6
	WILLIAM POPPLESTONE (Grocer.)		
28	To 1¾ Cwt. of Salt, at 24/10 per Cwt. - - - - -	1 17 3¾	
	DISPENSARY.		
29	To 6 Cwt. of Lump Sugar, at 96/3 per Cwt. - - - -	28 17 6	
			30 14 9¾
	FREDERICK DANSEY and SON (Pearl Aſhes.)		
	£. s. d.		
30	To 144 lb. of Pearl Aſhes, at 9d. per lb. - - - - 5 8 0		
31	To 56 lb. of Soft Soap, at 10d. per lb. - 2 6 8		
	Caſk - - 0 1 6		
	2 8 2		
		7 16 2	
	DISPENSARY.		
32	To Neceſſaries ſupplied between the 1ſt July 1803 and the 30th September following - - - - - - - -	64 11 10	
			72 8 0
	Carried over - - - £.	- - -	424 19 4¾

		£. s. d.	£. s. d.
	Brought over - - - £.	- - -	424 19 4½
	PETER SYMONS (Wine Merchant.)		
N°	DISPENSARY.		
33	To Wine supplied the Royal Hospital Plymouth, between the 1st of July 1803 and 30th September following; viz. 126 Gallons Malaga, at 10/3, and 252 D° of Red, at 10/6 - -	- - -	214 17 6
	Messrs. FITZHERBERT and Co. (Porter.)		
	DISPENSARY.		
34	To 12 Barrels of Porter, at 42. per Barrel - - - -	25 4 0	
	To the new and extra Duty on D°, at 6/0¼ D° - - -	3 12 3	
			28 16 3
	JAMES GLENCROSS (Tea.)		
	DISPENSARY.		
35	To 112 lbs of Tea, at 5/4 per lb. - - - - -	- - -	29 17 4
	S. PAYNE (Druggist.)		
	DISPENSARY.		
36	To Medicine, supplied in Michaelmas Quarter - - -	- - -	21 10 2½
	Messrs. LANGMEAD and Co. (Yeast.)		
	DISPENSARY.		
37	To 9 Gallons of Yeast, at 1/ per Gallon - - - -	- - -	0 9 0
	JOHN HARLOW (Oil.)		
38	To 3 Gallons of Neats Foot Oil - - - - -	- - -	0 18 0
	JOHN HOAR (Bavins.)		
39	To 90 dozen of Bavins, at 1/3 per dozen - - - -	- - -	5 12 6
	STEWARDS DISBURSEMENTS.		
1	To paid Benjamin Durham, for Surgeons Necessaries supplied His Majesty's Ship Fisgard - - - - - - -	- - -	7 12 4
2	To paid Mr. Cleather for Discount, between the 1st July 1802 and 30th September following - - - - - -	- - -	2 2 2
3	To paid P. Fleming for a Half Year's House and Window Tax, due 29th Instant - - - - - - - - -	- - -	41 10 8
4	To paid Thomas Warn, for One Years Highway Rates, due the 29th Instant - - - - - - - - -	- - -	3 4 3
5	To paid Joseph F. Rattenbury, for One Year's Rent of the Hospital Burying Ground, due D° - - - - - -	- - -	8 0 0
	To the Assistant Surgeons, Dispensers, and Servants Wages for this Month - - - - - - - - -	- - -	121 15 6
	To the Governor and Officers Salaries, for the Quarter ending the 30th of D° - - - - - - - - -	- - -	776 3 10¼
	TOTAL - - - -	- - £.	1,687 8 11½

N°	ROYAL MARINE INFIRMARY.	£. s. d.	£. s. d.
	S. PAYNE (Medicines.)		
1	To Medicines ſupplied between the 1ſt July 1803 and 30th September following - - - - - - - - -	- - -	5 3 4
	RESOLUE Slop Ship, for September 1803.		
	HARRY ROBERTS.		
1	To 20 lb. of Charcoal - - - - - - - - -	- - -	0 2 11
	Meſſrs. DANSEY and SON.		
2	To 32 lb. of Potaſh, at 9d. per lb. - - - - - -	- - -	1 4. 0
		£.	1 6 11

PLYMOUTH HOSPITAL. } AN ACCOUNT of the Issues of COALS,

DATE.	No of Patients.	Issued in single WINCHESTER BUSHELS							
		No of Wards open.	Wards.	Cook Room.	Wash House.	Dispensary.	Receiving Room.	Porters.	Surgeons Duty Room.
1803. September 1st.	170	18	9	3 1/2	3 1/2	1/2	3/4	- -	- -
2d.	169	18	9	3 1/2	3 1/2	1/2	3/4	- -	- -
3d.	170	18	9	3 1/2	3 1/2	1/2	3/4	- -	- -
4th.	176	16	8	3 1/2	- -	1/2	3/4	- -	- -
5th.	178	16	8	3 1/2	3 1/2	1/2	3/4	4 1/2	3
6th.	165	16	8	3 1/2	3 1/2	1/2	3/4	- -	- -
7th.	166	16	8	3 1/2	3 1/2	1/2	3/4	- -	- -
8th.	169	16	8	3 1/2	3 1/2	1/2	3/4	- -	- -
9th.	167	16	8	3 1/2	3 1/2	1/2	3/4	- -	- -
10th.	174	16	8	3 1/2	3 1/2	1/2	3/4	- -	- -
11th.	177	16	8	3 1/2	- -	1/2	3/4	- -	- -
12th.	190	16	8	3 1/2	3 1/2	1/2	3/4	4 1/2	3
13th.	184	18	9	3 1/2	3 1/2	1/2	3/4	- -	- -
14th.	186	17	8 1/2	3 1/2	3 1/2	1/2	3/4	- -	- -
15th.	186	17	8 1/2	3 1/2	3 1/2	1/2	3/4	- -	- -
16th.	190	17	8 1/2	3 1/2	3 1/2	1/2	3/4	- -	- -
17th.	194	17	8 1/2	3 1/2	3 1/2	1/2	3/4	- -	- -
18th.	208	17	8 1/2	3 1/2	- -	1/2	3/4	- -	- -
19th.	229	17	8 1/2	3 1/2	3 1/2	1/2	3/4	4 1/2	3
20th.	228	17	8 1/2	3 1/2	3 1/2	1/2	3/4	- -	- -
21st.	232	18	9	3 1/2	3 1/2	1/2	3/4	- -	- -
22d.	239	18	9	3 1/2	3 1/2	1/2	3/4	- -	- -
23d.	230	18	9	3 1/2	3 1/2	1/2	3/4	- -	- -
24th.	226	18	9	3 1/2	3 1/2	1/2	3/4	- -	- -
25th.	225	18	9	3 1/2	- -	1/2	3/4	- -	- -
26th.	228	18	9	3 1/2	3 1/2	1/2	3/4	4 1/2	3
27th.	200	18	9	3 1/2	3 1/2	1/2	3/4	- -	- -
28th.	201	18	9	3 1/2	3 1/2	1/2	3/4	- -	- -
29th.	203	17	8 1/2	3 1/2	3 1/2	1/2	3/4	- -	- -
30th.	201	17	8 1/2	3 1/2	3 1/2	1/2	3/4	- -	- -
TOTAL - -	5,861	- -	256 1/2	105	91	15	22 1/2	18	12

in the Month of SEPTEMBER 1803.

to the following Places;—Viz.

Sempstreſſes.	Aſſiſtant Diſpens[r].	Steward's Clerk.	Agent's Clerk.	Governor's Office.	Plumber.	Laboratory.	Inſane Houſe.	Mill Priſon.	TOTAL.
- -	- -	- -	- -	- -	1	- -	- -	- -	18 1/4
- -	- -	- -	- -	- -	- -	- -	- -	- -	17 1/4
- -	- -	- -	- -	- -	- -	- -	- -	- -	17 1/4
- -	- -	- -	- -	- -	- -	- -	- -	- -	12 3/4
3	1	1	1	- -	- -	- -	- -	- -	29 3/4
- -	- -	- -	- -	- -	- -	- -	- -	- -	16 1/4
- -	- -	- -	- -	- -	- -	- -	- -	- -	16 1/4
- -	- -	- -	- -	- -	- -	- -	- -	- -	16 1/4
- -	- -	- -	- -	- -	- -	- -	- -	- -	16 1/4
- -	- -	- -	- -	- -	- -	- -	- -	- -	16 1/4
- -	- -	- -	- -	- -	- -	- -	- -	- -	12 3/4
3	1	1	1	2	- -	- -	- -	- -	31 3/4
- -	- -	- -	- -	- -	- -	- -	1	- -	18 1/4
- -	- -	- -	- -	- -	- -	- -	- -	- -	16 3/4
- -	- -	- -	- -	- -	- -	- -	- -	16	32 3/4
- -	- -	- -	- -	- -	- -	- -	- -	- -	16 3/4
- -	- -	- -	- -	- -	- -	- -	- -	- -	16 3/4
- -	- -	- -	- -	1	- -	- -	- -	- -	14 1/4
3	1	1	1	- -	- -	- -	- -	- -	30 1/4
- -	- -	- -	- -	- -	- -	- -	- -	- -	16 3/4
- -	- -	- -	- -	- -	- -	- -	- -	- -	17 1/4
- -	- -	- -	- -	- -	- -	- -	- -	- -	17 1/4
- -	- -	- -	- -	- -	- -	- -	- -	- -	17 1/4
- -	- -	- -	- -	- -	- -	- -	- -	- -	17 1/4
- -	- -	- -	- -	- -	- -	- -	- -	- -	13 3/4
3	1	1	1	- -	- -	32	- -	- -	62 3/4
- -	- -	- -	- -	- -	- -	- -	- -	- -	17 1/4
- -	- -	- -	- -	2	- -	- -	- -	- -	19 1/4
- -	- -	- -	- -	- -	- -	- -	- -	- -	16 3/4
- -	- -	- -	- -	- -	- -	- -	- -	- -	16 1/4
12	4	4	4	5	1	32	1	16	599

Dr - - The COMMISSIONERS for SICK and WOUNDED SEAMEN, &c. in Account with Mr. JOHN KENT.

		£. s. d.	£. s. d.
1803. September 10th.	To Paid List of Wages for the Month of July 1803 - - - - -	- - -	107 17 8
	Do - James Salter, for Potherbs supplied between the 1st of April and 30th of June 1803 - - -	£. s. d. 4 8 2	
	Do - Messrs. Haydon and Co. Stationary - - - Do	12 15 3	
	Do - Harry Roberts - - - Sundries - - - Do	19 16 10½	
	Do - Jno Mortimer - - - - Fulling - - - - Do	43 13 11½	
	Do - Philip Hamblen - - - Tin Ware - - - Do	23 9 2	
	Do - John Hoar - - - - Bavins - - - - Do	4 0 7½	
	Do - Jno Wills - - - - - Oil - - - - - Do	3 15 0	
	Do - Nichs Chafe - - - - Smiths Work - - Do	0 13 0	
	Do - Jno Carne - - - - - Stamps - - - - Do	2 5 7	
	Do - Jno Liscombe - - - - Cordage - - - Do	2 19 0	
	Do - George James - - - Upholstery - - - Do	119 8 1	
	Do - Richd Cheeseman - - - Shoes - - - - Do	0 11 6	
	Do - Wm Courtis - - - - Carriage - - - Do	1 1 7	
	Do - Robt Russell - - - - Do - - - - Do	36 11 7	
	Do - Jane Prior - - - - - Tape - - - - Do	0 18 0	
	Do - Matw Luscombe - - - Oil of Tar - - - Do	0 8 6	
	Do - Rev. Mr. Gandy - - - Funeral Service - Do	2 18 6	
	Do - Elias Cockram - - - Labour - - - - Do	3 14 9	
	Do - Jno Luckraft - - - - Coffins - - - - Do	16 7 3	
	Do - Stepn Butler - - - - Sweeping Chimnies Do	1 4 6	
	Do - Wm Willcock - - - Disbursements - - Do	0 11 0	
	Do - Douglas Thompson - - Do - - - - Do	8 12 9	
	Do - Joseph Andrews - - - Labour - - - - Do	6 6 9	
	Do - Hospital Labourers - - Do - - - - Do	6 3 0	
	Do - James Millman - - - Sundries - - - Do	2 16 9	
		325 10 7½	
	DISPENSARY.		
	Do - Messrs. Haydon and Co. Stationary - - - Do	39 2 4	
	Do - Philip Hamblen - - - Tin Ware - - - Do	0 8 6	
	Do - Robt Russell - - - - Carriage - - - Do	0 18 10	
	Do - Jane Prior - - - - - Tape, &c. - - Do	0 15 0	
	Do - James Millman - - - Eggs - - - - Do	7 7 0	
	Do - R. Fuge and Co. - - - Fruit - - - - Do	55 18 0	
	Do - Jas Glencross - - - - Tea - - - - Do	26 2 8	
	Do - Francis Bridges - - - Guaging - - - Do	0 15 0	
	Do - Fitzherbert and Co. - - Porter - - - - Do	38 8 4	
	Do - Langmead and Co. - - Yeast - - - - Do	0 3 0	
		169 18 8	
	MARINE INFIRMARY.		
	Do - Jane Prior - - - - - Tape, &c. - - - Do - - - -	4 3 4	
	PRINCE FREDERICK, C. S.		
	Do - Messrs. Haydon and Co. Stationary - - - Do	1 17 4	
	Do - Harry Roberts - - - Sundries - - - Do	1 18 11	
	Do - Philip Hamblen - - - Tin Ware - - - Do	1 4 10	
	Do - Jane Prior - - - - - Tape, &c. - - - Do	2 0 6	
	Do - Wm Evans - - - - - Buckets - - - Do	0 16 6	
	Do - Thos Baylis - - - - Soap - - - - Do	0 10 8½	
		8 8 9½	
			508 1 5
26.	To Paid the Persons whose Salaries do not exceed £. 50 per Annum, between Do - - - -	- - -	72 15 0
29.	Do - P. Flemming, for a Half Year's House and Window Tax, due 21st Instant - - - - - - - - - -	41 10 8	
	Do - Thomas Warn, for One Year's Highway Rates, due - Do -	3 4 3	
	Do - Josh F. Rattenbury, for One Year's Rent of the Hospital Burying Ground, due - Do - - - - - - - -	8 0 0	
			52 14 11
	Do - Benjn Durham, for Surgeons Necessaries supplied H. M. Ship Fisgard - - - - - - - - - - -	7 12 4	
	Do - Mr. Cleather, for Discount, between the 1st July and 30th of September 1802 - - - - - - - - -	2 2 2	
			9 14 6
	To Balance in favour of the Board - - - - - - - - -	- - -	252 15 9
		£.	1,003 19 3

PER CONTRA. Cr

		£.	s.	d.	£.	s.	d.
1803. September 10th.	By Balance in favour of the Board, as per laſt Monthly Accounts - -	-	-	-	13	8	3
10th.	By my Draft in favour of Mr. Harry Roberts, or Order, at Seven Days Sight, to pay the Liſt of Wages, for the Month of July 1803 - -	-	-	-	107	17	8
17th.	By my Draft in favour of Meſſrs. Bulteel Harris and Roſdew, or Order, at Seven Days Sight, to pay ſundry Perſons for Neceſſaries, &c. ſupplied between the 1ſt April and 30th June 1803 - - - - - -	-	-	-	508	1	5
26th.	By my Draft in favour of Mr. Harry Roberts, or Order, at Seven Days Sight, to pay the Perſons whoſe Salaries at this Hoſpital do not exceed £. 50 per Annum, between Do - - - - - - - - -	-	-	-	72	15	0
29th.	By my Draft in favour of Mr. Harry Roberts, or Order, at Seven Days Sight, to pay a Half-Year's Houſe and Window Tax, and the Annual Rent of the Burying Ground, due 29th Inſt. - - - - - -	-	-	-	52	14	11
	By Balance of Public Money remaining in the Hands of Mr. Cleather, on Account of Vegetables - - - - - - - - - -	-	-	-	249	2	0
				£.	1,003	19	3

ROYAL HOSPITAL, Plymouth, 29th Oct. 1803.

(Errors excepted.)

J. K.

Copies, as appears by the Books in my Office, *John Kent.*

No. 4.

The Examination of Mr. GEORGE SEARLE, late Agent to His Majeſty's Naval Hoſpital at Stonehouſe; taken upon Oath, the 3d November 1803.

Mr. Searle.

WHEN was you appointed Agent to the Hoſpital, and how long did you hold the Office?

I was appointed, I believe, in 1795, and was ſuperannuated in May 1803.

What Inſtructions did you receive for your Guidance at the time of your Appointment, or during your Continuance in Office?

I received Inſtructions from Mr. Day, my Predeceſſor, ſimilar, I think, to thoſe now ſhewn me; and ſoon after the Appointment of a Governor, I received Inſtructions from the Sick and Hurt Board, containing Extracts from the Governor's Inſtructions, as far as related to the Duty of the Agent.

Did you attend the Receipt of Stores, Medicines, or Neceſſaries, during the Time you acted as Agent?

I did not attend the Receipt of Medicines or Neceſſaries, but have occaſionally attended the Receipt of the Stores.

Did you attend the Daily Receipt of Proviſions?

Yes, always.

Did you or your Clerk take an Account of the Stores and Proviſions as they were brought in, or were the Accounts kept in your Office copied from thoſe in the Steward's Office?

The Accounts of the Stores were copied from the Steward's Office; but my Clerk took an Account of the Proviſions as they came in.

G. Searle.

Ewan Law.
John Ford.
Henry Nicholls.

No. 5.

LETTER from Mr. GEORGE CLEATHER, late Steward, to the Governor.

Royal Naval Hoſpital, Plymouth,
Sir, the 25th July 1802.

PURSUANT to your Directions, the Steward begs to acquaint you, that Sheets, Rugs, &c. have been iſſued for the uſe of Perſons in the Hoſpital ever ſince he can recollect. He found this Practice when his Predeceſſor was appointed in January 1778; it was the Cuſtom during the Lives of the late Stewards Two Predeceſſors, but Mr. Cleather knows of no Orders or Official Documents for that Purpoſe, but only a Report, that ſuch was the Uſage at Greenwich Hoſpital in the French and American War; the late Doctor Farquharſon, of the Sick and Hurt, directed all the Miſſ'ants to be furniſhed with Bedding, and every Species of Hoſpital Stores; but no written Directions were given.

Rugs

Rugs were uſed as Screens in the Labourers cold and unaccommodating Ward when the Steward officiated as a Clerk in 1776; but diſcontinued on Dr. Baird's Diſapprobation of the ſame. The Steward and Agent knew nothing of their being uſed as a Carpet in the Cook's Apartment; this has been alſo diſcontinued, for the Reaſon mentioned above.

Nurſes who have wanted petty Neceſſaries, not allowed by the Hoſpital, have often voluntarily ſold their Meat to the Butcher, we imagine, for himſelf, as he has a Family, or he may ſell the Meat again to others.

The Quantity as well as the Quality of Meat, Milk, and Vegetables, may be ſeen in the Victualling Room, and by the Daily Victualling Book, every Morning; the Quantity is aſcertained by the Number of Patients; if more be ſent than the preciſe Ration, which is daily calculated, the Contractors have no Objection to have the Articles left for the next Day's Conſumption.

The Steward believes that Lamp Oil has been uſed by the Officers of the Hoſpital ever ſince Lamps were erected; it has been diſcontinued for Months paſt: Lamps were erected when the Steward was a Schoolboy.

With reſpect to the dirty State of the Hoſpital Wards, as reported by the Maſters, in which Stores were depoſited, we do not apprehend this to have been the Caſe: large Quantities of Stores came from different Ships; ſome of them were in ſo foul a State, and ſo much worn, that they were not worth waſhing; all that was contained in the 7th Ward were ſo miſerably bad, that even the Diviſional Maſters, on their late Survey, obſerved, that in their Eſtimations they ought to be burnt: ſome Dirt muſt naturally reſult from ſuch Stores. There was a Bale of Blankets which appeared to be new; they came from l'Engageante; on Survey, we found them full of Moths and rotten; the Steward and Agent could depoſit them nowhere but with unſerviceable Stores; they could not be placed with new without Injury to them, and yet, we fear, the Maſters ſuppoſed the Blankets were left there, and got Vermin by the Situation, merely becauſe they were received in this Condition.

As to the Cellars in which were Sets of Bedding, Surgeons Neceſſaries, &c. moſt certainly they were not the moſt eligible Situations for Stores, but they were the beſt Places we had, and were appropriated for that Purpoſe, becauſe the firſt Ward Floor gave way, and we had but one Store Room, half racked, for the Accommodation of Bedding: theſe Cellars were ſeen and approved of by the late Doctor Johnſton in his Viſitation here, ſoon after the Stores were there depoſited; and if a Ground Ward gave way, there would be a greater Riſque in uſing a Ward above.

With regard to good and bad Stores being mixed and ill aſſorted, the Steward and Agent did their beſt at a Period when His Majeſty's Ships, during the general diſmantling and paying off the ſame, together with the Mill Priſon, Priſon, Convaleſcent, Slop Ships, &c. were pouring in their various Stores, even at the Period of our taking a Survey of Stores in the laſt Year we had not only our reſpective and eſſential Duties to attend to, but the Steward and Agent were interrupted by receiving Stores from Eleven Ships; and this laſt heavy Duty occurred at a Period when all the Extra Clerks were diſcharged, and the Duty fell almoſt entirely upon the Steward and his Clerk.

When, however, we had taken as correct a Survey as we were able under ſuch Circumſtances, we requeſted you would inſpect the Wards occupied by Stores, which you accordingly did; we then reported and preſented an Inventory of Stores to you, to be tranſmitted to the Board, with an accompanying Letter, dated November the 24th 1802, in which we intimated it was then the Period for the Annual Sale of Old Stores; the Board thought proper, however, to poſtpone the Sale thereof until the Diviſional Maſters had taken a previous Survey, and the Sale took place on the 11th Inſtant.

The Steward is ſorry this Letter is ſo roughly written; but as, Sir, you wiſhed to have your Memorial anſwered by Return of Poſt, there was not Time enough for Correction and a fair Copy.

We are, Sir,
Your very obedient
humble Servants,
G. Cleather.

P. S. The Agent has not ſigned this Letter, becauſe it chiefly relates to a Period previous to his Appointment.
Richard Beddek.

Inſpected, and tranſmitted for the Information of the Lords Commiſſioners of the Admiralty.
R^d Creyke.

No. 6.

The Examination of Mr. JOHN BAYLIS, firſt Clerk to the Steward of His Majeſty's Naval Hoſpital at Stonehouſe; taken upon Oath, the 1ſt Day of November 1803.

Mr. Baylis. HOW long have you belonged to the Hoſpital?

I have been employed conſtantly as a Clerk in the Steward's Department ſince 1775, except between 1787 and 1794, when I acted as Porter; and ſince the 21ſt Auguſt 1794, I have been the eſtabliſhed Clerk to the Steward.

Do you know what Inſtructions the Steward had for his Guidance during the late War?

I do not know whether he had any Inſtructions or not.

By whom, and at what Periods, are the Contracts made for Coals for the uſe of the Hoſpital?

The Contracts are in general made Annually, about May or June; the Steward and Agent acquaint the Governor with the Quantity which is ſuppoſed will be wanted, who writes to the Board, and upon receiving their Directions, advertizes for receiving Propoſals for the Quantity required, and the Contract is given to the Perſon making the loweſt Tender.

Where are the Coals meaſured, and who attends to it?

The Coals are generally meaſured at Croad's Key, on the Weſt Side of Stonehouſe Bridge; one Clerk from the Steward's and another from the Agent's Office, attend when the Service will admit of their both being there; but when there is only one Clerk in each Office (which has been the caſe in Time of Peace) they attend alternately.

During the late War, did a Clerk from the Steward's and another from the Agent's Office conſtantly attend the Admeaſurement of Coals?

Yes, except when on the Arrival of the Poſt I attended the Governor as his Clerk, to enter or write any Letters that might be neceſſary, which might occaſion an Abſence of an Hour, or ſometimes two, at which Time the Agent's Clerk only attended.

Are

Mr. Baylis.

Are you ſtill employed by the Governor as his Clerk?

Yes, for which I am allowed one Shilling a Day by the Sick and Hurt Board.

How are the Coals meaſured?

By a Buſhel brought from the Cuſtom-Houſe by the Meter.

Was the Buſhel ſtruck, or was it heaped as much as it would bear?

It was heaped as much as I could cauſe it to be done, but not as much as I conceived it would bear, and I had conſtant Altercations with the Meter about it, and frequently repreſented it to the Governor.

What was done in conſequence of ſuch Repreſentation?

The Governor directed me to be particularly careful to cauſe the Buſhel to be filled properly?

Who inſpected the Quality of the Coals?

The Contracts were for the beſt Sunderland or Newcaſtle Coals, and on the Arrival of the firſt Cart at the Hoſpital, the Lieutenant of the Day cauſed a Fire to be made of them to judge of their Quality.

Have any Coals ever been rejected on Account of their Quality?

No, I never knew any Complaint made of them.

How were the Coals conveyed to the Hoſpital, and by whom?

The Coals were conveyed in Sacks by Carts hired by the Contractor.

Did any Perſon belonging to the Hoſpital accompany the Carts to the Hoſpital?

Never that I knew of.

Did any Perſon attend in the Hoſpital to ſee that the Number of Sacks ſent from the Veſſel were actually received into the Hoſpital?

Not that I know of.

What Check was there to prevent the Coals meaſured on Account of the Hoſpital being conveyed elſewhere?

None.

Do the Steward and Agent keep ſeparate Accounts of the Coals received?

Yes.

Do the Officers or Clerks frequently purchaſe their Coals out of the ſame Veſſel which delivers them for the Uſe of the Hoſpital?

The Officers always, as did the Clerks before they were allowed Coals, which Allowance firſt took place about Three Years ago.

How were the Carts bringing in Coals for the Officers and Clerks diſtinguiſhed from thoſe bringing in Coals for the Hoſpital?

Only by the Account taken of them on the Quay by the Clerks.

Did the Clerks take the Account of the Officers Coals?

Yes.

Will the Place allotted for the keeping the Coals contain more than a Year's of the greateſt Conſumption you have known?

Yes.

How often, and to whom, are the Coals iſſued?

They are iſſued daily to the Wards which may be open, Half a ſingle Wincheſter Buſhel in the Summer and Three Quarters in the Winter, except in Caſes where a greater Quantity may be required by the Phyſician and Surgeon, which is not allowed to exceed one Quarter of a Buſhel per Day; this Allowance is ſanctioned by the Governor. An Account of the Iſſue of Coals is kept by the Steward and Agent, which is tranſmitted Monthly to the Sick and Hurt Board.

Are

Mr. Baylis.

Are the Coals iſſued for the Uſe of the Wards always conſumed in them?
Yes, as far as I know.

Who attends the iſſue of Coals?
They are iſſued by an Hoſpital Labourer, who is verbally directed by the Steward and Agent ſo to do.

Are there any Perſons who reſide in the Body of the Hoſpital who are not allowed Coals?
Yes, the Diſpenſer and Plumber are the only Perſons not allowed Coals.

Have you ever known any Coals to be brought into the Hoſpital on their Account?
Yes.

Was it uſual for the Butler to keep an Account of, and attend to, the Iſſue of Coals?
Yes.

When and by whoſe Direction was that Duty transferred to a Labourer?
By Direction of the Steward and Agent; the Labourer has done that Duty ſince I was made eſtabliſhed Clerk in 1794.

What Duty has the Butler performed ſince 1794?
Very little more than that of Chapel Clerk.

Has he not an Extra Allowance for acting as Chapel Clerk?
Five Pounds a Year.

What Duties that were uſually performed by the Butler have been performed by other Perſons for him?
That of iſſuing Beer, Coals, and Bread. He has attended the Iſſue of Cheeſe, Sugar, Rice, Salt, and Candles, but that has been frequently done by a Labourer, he having been many Years incapable of performing his Duty from Age and Infirmity.

Has his Incapacity been repreſented to the Sick and Hurt Board by any Officer belonging to the Hoſpital?
Not to my Knowledge.

Has it been uſual to abſtract the Receipts and Iſſues of Coals to aſcertain the Remains, and at what Periods?
Conſtantly Monthly.

Has there in general been a Surplus or a Deficiency of Coals?
Rather a Surplus.

Have you any Reaſon to believe that the Coals ſtated to be iſſued in the Accounts kept, have not been actually iſſued to the Parties or Departments therein ſtated?
The Parties, I have Reaſon to believe, have always been ſupplied with the exact Quantities ſtated; but to the Cook Room and Waſhhouſe Half a Buſhel per Day has been charged to each more than was delivered; and occaſionally a Buſhel has been charged for airing Wards for the Uſe of the Plumber, and for the Hot Baths, more than has been really iſſued for thoſe Purpoſes.

For what Purpoſe has ſuch Exceſs been charged?
In order to make the Receipt and Iſſues correſpond.

What Reaſon have you to believe they would not have correſponded, if an actual Account of the Receipts and Iſſues had been fairly kept?
Becauſe in the firſt place I do not believe the Meaſure on Receipt to have been ſo well filled as it ought to have been, and that becauſe in iſſuing the Coals in ſo many ſmall Quantities there muſt be a great Waſte.

When

Mr. Baylis.

When did the Practice of charging more Coals than were actually iſſued firſt take place?

It has always been the Practice ſince I have known the Office.

Is the Governor acquainted with it?

Not that I know of.

Jn° Baylis.

Ewan Law.
John Ford.
Henry Nicholls.

The further Examination of Mr. JOHN BAYLIS, Firſt Clerk to the Steward of His Majeſty's Naval Hoſpital at Eaſt Stonehouſe; taken upon Oath, 1ſt November 1803.

WHEN Stores are wanted for the Uſe of the Hoſpital, what is the Proceſs of obtaining them?

They are demanded by Letter from the Steward and Agent to the Governor, who tranſmits the ſame to the Sick and Hurt Board, who direct the Stores either to be ſent from Town, or to be purchaſed at Plymouth.

Are there any Articles purchaſed by the Steward of the Hoſpital, without firſt obtaining the Directions of the Sick and Hurt Board?

Nothing that becomes Store, but there are trifling Articles occaſionally purchaſed by the Steward and Agent, ſuch as Yeaſt, and Mutton Suet, Twine, Thread, and Needles; but I do not apprehend ſuch Articles amount to Five Pounds a Year, Yeaſt exepted, which is purchaſed for the Uſe of the Diſpenſary.

Has it always been uſual to examine and ſtate the Remains before Stores are demanded or purchaſed?

No, it never has been the Practice.

How has the Neceſſity of demanding or purchaſing Stores been aſcertained?

From the ſmall Quantity or Number of the Articles remaining in Store.

Have ſimilar Articles been always depoſited together?

Yes.

Have there ever been any Stores demanded or purchaſed, when it has afterwards appeared there was a ſufficient Quantity in Store?

No, not for the Uſe of the Hoſpital.

When Tin Ware was purchaſed for the Prince Frederick Hoſpital Ship in June 1803, was there then an Abundance of thoſe Articles in the Stores of the Hoſpital from which ſhe might have been ſupplied?

Yes; but it had never been uſual to ſupply Hoſpital Ships from the Stores of the Hoſpital, except Bedding and Hoſpital Dreſſes, nor were any Directions given to do ſo.

Are the Stores returned from the Hoſpital Ships depoſited with the Stores of the Hoſpital?

Yes.

What Perſons attend to examine and inſpect into the Quality and Quantity of Stores ſent into the Hoſpital?

The Steward or Agent, and one of the Lieutenants of the Day.

Has ſuch always been the Practice?

No, it was not the Practice during the late War; it was then cuſtomary for either myſelf or one of the Steward's Junior Clerks to attend to the Receipt alone.

Mr. Baylis.

Did any of the Agent's Clerks attend the Receipt of Stores during the late War?
No, nor do they at preſent; but the Agent takes an Account from the Order Book of the Stores, and compares it with the Articles that are brought in.

When did the Officers of the Hoſpital firſt attend at the Receipt of Stores?
I cannot ſpeak exactly to the Period, but it has been within the laſt Twelve Months.

When neither the Agent nor his Clerks attended the Receipt, how did the Agent get an Account of the Stores brought into the Hoſpital?
By copying them from the Steward's Book.

What is done if any of the Stores, on being ſent in, are found unequal to Contract, or unfit for the Service.
I do not know that ſuch a Circumſtance has happened.

Who takes an Account of the Quantity of Stores brought in?
The Steward or Agent.

Are the Articles brought in always weighed, counted, or meaſured?
Always.

Has it always been the Practice to do ſo?
Yes.

Does the Steward attend the Receipt of ſuch Articles as he purchaſes for the Uſe of the Diſpenſary?
No.

Where are the Stores in general depoſited?
In the Store Rooms, Numbers One and Two, and in the firſt Ward of the firſt Building.

Who has charge of the Stores?
The Steward and Agent.

How often are the Store Rooms viſited, and by whom?
They are viſited by the Governor, I believe, once a Month, by the Lieutenants two or three times a Week, and by the Steward and Agent as often.

How long have they been ſo viſited?
I believe, ſince June laſt.

Who uſed to viſit the Store Rooms before that Time, and how often?
The Governor, Lieutenants, Steward, and Agent; I believe, about once a Month.

By what Documents are the Stores iſſued?
The Phyſician or Surgeon ſignifies to the Steward's Office, that a Ward or Wards are wanted to be opened, when the Stores are immediately furniſhed, and entered in a Ward Inventory Book kept for that Purpoſe.

What Perſons actually attend at the Time of the Iſſue of Stores?
The Labourer employed in the Steward's Department.

Does any Officer or Clerk attend the Iſſue of Stores?
No, the Key is given to Joſeph Lavers, the Steward's Labourer, who is employed in the Store Room.

What Stores are kept in the Store Rooms to which Joſeph Lavers has Acceſs?
Every Species of Stores that the Hoſpital is furniſhed with.

Who takes an Account of the Articles iſſued?
After the Labourer has iſſued the Stores, he returns to the Steward's Office, and delivers a verbal Account of the Articles taken out, which are entered in the Ward Inventory Book, and Duplicates given to the Nurſe.

Do

Mr. Baylis.

Do the Agent and Steward keep ſeparate Accounts of the Receipts and Iſſues of Stores?

They do not; the Agent copies from the Steward's Book.

At what Periods has it been uſual to total the Accounts of the Receipts and Iſſues of Stores, to aſcertain the Remains?

It has not been uſual to do ſo at any particular Period; but I find by examining the Records of the Office, that a Balance was ſtruck between the 1ſt May 1773 and 29 July 1775, and again between the 31ſt December 1775 and 31ſt December 1777, a Copy of which was ſent to the Board on the 19th December 1778. It alſo appears that a Balance was ſtruck between the 31ſt December 1777 and 30th June 1778, which was ſent with the former. It appears by an Account, which had been omitted in its proper Place in the Book kept for the Purpoſe, that a Balance was ſtruck between the 29th July 1775 and 31ſt December following, and was ſent the 7th May 1778; but ſince the 30th June 1778 the Remains have never been aſcertained.

Was an Inventory taken of the Stores, and tranſmitted to the Board, on Mr. Cleather's Appointment to be Steward in 1794?

Yes, an Inventory was taken by myſelf on the 21ſt Auguſt 1794, which was ſent to the Board.

Has there been any Inventory or Account of Remains of Stores taken between that Time and the 30th of September 1802?

No.

Was any ſuch Account called for by the Sick and Hurt Board between thoſe Periods?

No.

How came an Inventory of the Stores to be taken on the 30th September 1802?

It was taken after the Viſitation of the Admiralty.

When were the Stores of the Hoſpital laſt ſurveyed?

In September laſt, on the Appointment of Mr. Kent to be Steward, by the preſent Steward and Agent, and myſelf.

When the Stores are deemed to be unfit for their proper Uſes, what is the Proceſs of condemning and diſpoſing of them?

They have ſince June laſt been put by to be ſurveyed by Diviſional Maſters, and if condemned, they remain till the Sick and Hurt Board order a Sale.

What was formerly the Proceſs of condemning and diſpoſing of the Stores?

The Steward and Agent, once a Quarter, ſurveyed and condemned ſuch as they judged unſerviceable; and uſually at the End of the Year there was a Sale for them, as directed by the Board.

Have the Stores that have been condemned been ſold according to their Numbers, or have they been ſold in Lots?

In Lots, of a given Number of the ſeveral Articles.

Has there been a conſiderable Accumulation of Hair from old Beds in the Stores of the Hoſpital during the late War?

Yes, Eleven Tons one hundred Weight and twelve Pounds.

Do you know why it was not made uſe of?

Beds were conſtantly filling with Hair ſo accumulating, and the Quantity had been greatly increaſed by the Returns of Beds and Bolſters from Mill Priſon and Hoſpital Ships at the End of the War.

What Quantity of Hair do you apprehend was in the Hoſpital Stores previous to the Returns of the Beds from Mill Priſon and the Hoſpital Ships?

I cannot ſpeak to the actual Quantity, but there was a great deal, probably about five or ſix Tons.

Have

Mr. Baylis.

Have any Beds been purchaſed or demanded during the Time this Quantity of Hair was accumulating?

Not that I know of; five hundred Beds were demanded in December 1798, but at that Time I do not believe there was any Hair in Store, and the Uſe of Flocks was ordered to be diſcontinued.

Was any Information given to the Board of the Quantity of Hair which had been allowed to accumulate in the Hoſpital?

No.

Has it been uſual to ſend Boxes of Nitre and Vitriolic Acid to Mr. Danſey the Druggiſt, to be completed, without taking any Account of what remained in the Boxes at the Time they were ſent?

Yes, it has always been cuſtomary ſince the Steward and Agent have had charge of thoſe Articles.

Why were the Boxes not completed from each other, and the empty ones ſent to be filled?

Becauſe no ſuch Directions had been given by the Sick and Hurt Board.

Why was not an Account of the Remains in the Boxes taken, previous to their being ſent to be completed?

It never was done, but why it was not done I cannot ſay.

Have you any Reaſon to believe that any of the Stores of the Hoſpital have been embezzled, or uſed by any other Perſons than the Patients of the Hoſpital?

I have not any Reaſon to believe that any of the Stores of the Hoſpital have been embezzled, but that they have been uſed in private Families ever ſince I can remember.

What Families do you mean?

All the Perſons employed in the Hoſpital, except the Governor, Lieutenants Searle and Simpſon, Dr. Magennis, and Mr. Jope the Chaplain, whether reſiding in the Hoſpital or not.

What Articles of Stores have been uſed by the Officers and other Perſons you have ſtated?

In the Officers Houſes, principally Rugs, Brooms, Mops, and Buckets; and, by the Aſſiſtants and other Perſons reſiding in the Hoſpital, Bedding, Sheeting, and various other Stores.

What Articles has it been uſual to ſend out of the Hoſpital for the Uſe of the Officers?

Principally Rugs, Brooms, Mops, and Buckets.

What Account was kept of the Articles in private uſe?

None, of what the Officers had; but in the Ward Inventory Book, of what all the other Perſons had.

How were the Articles expended that were ſupplied to the Officers?

When worn out they were returned, and exchanged for new.

How could it be aſcertained that they were returned, if no Account was kept of ſuch as were iſſued to the Officers?

The Steward was ſatisfied with what was returned to him.

Jn° Baylis.

Ewan Law.
John Ford.
Henry Nicholls.

The

The further Examination of Mr. JOHN BAYLIS; taken upon Oath, 2d November 1803. *Mr. Baylis.*

WHO was employed to take the Inventory of the Stores in September 1802?
The Steward, the Agent, and myſelf.

How do you account for the Quantity of Stores being much greater in June 1803, when the Diviſional Maſters took the Survey, than they were in September 1802, after adding the Receipts, and deducting the Iſſues?
I cannot ſay, unleſs the Maſters made any Miſtake in taking the Survey.

What Reaſon is there to ſuppoſe that the Maſters made a Miſtake in taking the Survey?
They complained much of the Difficulty of taking the Survey without my Preſence, and I diſcovered a Miſtake in one Article.

What Time was employed by the Diviſional Maſters in taking the Survey?
They were conſtantly employed nearly a Month.

Were the Articles uſed by the Officers and other Perſons, not being Patients of the Hoſpital, returned into Store, between the Time of taking the Inventory in September 1802 and the Time of the Diviſional Maſters Survey in June 1803?
Yes.

Has there been an Inventory of the Stores in the Hoſpital taken by the Steward and Agent, and yourſelf, ſince the Survey of the Diviſional Maſters?
Yes; in September laſt.

What Time did it employ you to take the Inventory, and did you find much Difference between the Account then taken, and the Survey of the Maſters?
We were employed in taking the Inventory nearly a Fortnight, but the Accounts have not been compared.

Was you conſtantly employed during the Fortnight in taking that Inventory?
Moſtly ſo; but there was leſs Difficulty, from the Stores being better arranged.

Are the Stores of the Hoſpital marked with the broad Arrow, or in any other way, to diſtinguiſh them as the Property of the Crown?
None but Ships Stores; which are marked before they are ſent to the Hoſpital.

Has it been uſual for any of the Officers of the Hoſpital, or other Perſons, to take up any Articles of the Contractors or others, which have afterwards been paid for as Stores of the Hoſpital?
Never, to my Knowledge.

Have you any Reaſon to believe that any of the Contractors or Sellers have been paid for a greater Quantity of any Article of Stores than has actually been ſent in for the Uſe of the Hoſpital?
No.

When were the Articles uſed by the Officers returned to the Stores of the Hoſpital?
During the Survey of the Diviſional Maſters, about May laſt.

Was it known to the Sick and Hurt Board, or to the Governor, that the Officers and other Perſons, not being Patients, were in the general Practice of making Uſe of the Stores of the Hoſpital?
The Governor knew it, but I do not think the Sick and Hurt Board did.

Has there been any Arrangement made in the Store Rooms of the Hoſpital, for putting away the Stores with more Convenience and Advantage than formerly?
Yes; the Racks and other Places for putting away the Stores were formerly very inadequate.

Mr. Baylis. Was there a great Quantity of Neceſſaries which had been provided for the Uſe of, or returned from King's Ships after the War, remaining in the Hoſpital?

No great Quantity.

Were any of them rendered unfit for their proper Uſes by being kept too long in Store?

Certainly.

Have any Neceſſaries for the Uſe of the Patients in the Hoſpital been purchaſed whilſt there was a ſufficient Quantity of ſimilar Articles in Store, which had been returned from Ships?

Yes, no doubt there muſt; but the Articles in Store returned from Ships were never intended for the Uſe of the Patients in the Hoſpital.

Why were not the Neceſſaries provided for, and returned from King's Ships, iſſued to the Diſpenſer?

It had not been uſual, and no Directions had been given for that Purpoſe.

Was any Application made to the Sick and Hurt Board, to know how the broken Boxes of Neceſſaries ſhould be diſpoſed of?

No.

Jn° Baylis.

Ewan Law.
John Ford.
Henry Nicholls.

The further Examination of Mr. JOHN BAYLIS, Firſt Clerk to the Steward of His Majeſty's Naval Hoſpital at Eaſt Stonehouſe; taken upon Oath, 2d November 1803.

WHAT Articles, beſides thoſe of Food, are denominated Proviſions in this Hoſpital?

Soap and Candles.

What Perſons have attended to examine and inſpect the Quality and Quantity of the Proviſions ſent into the Hoſpital?

The Steward and Agent alternately, and one of the Lieutenants, attend to inſpect the Quality, and the Weights are taken by myſelf and the Agent's Clerk alternately, in their Preſence.

Has it always been the Practice for thoſe Officers to attend to inſpect the Quality and Quantity of the Proviſions?

Yes, ever ſince the Appointment of a Governor and Lieutenants.

What is done if any of the Proviſions ſent in are found to be unequal to Contract?

The Lieutenant reports the Circumſtance to the Governor, who then inſpects the Proviſions himſelf, and he has always directed ſuch Proviſions to be returned to the Contractor.

Are the Proviſions ſent in frequently found to be unequal to Contract?

Not very often.

Who attends to ſee the Meat cut up?

A Clerk from each Office ſince the Extra Clerks have been entered. Before that, by myſelf, and the Agent's Clerk, alternately.

Do the Lieutenants ever attend for that Purpoſe?

No.

What Perſons are victualled by the Hoſpital beſides the Patients?

The Porters, Matrons, Butler, Cook, Sempſtreſſes, Waſherwomen, Nurſes, and Labourers.

Is

Mr. Baylis.

Is the Meat cut up indiſcriminately, or are any Perſons who are victualled in the Hoſpital allowed to have choice Pieces?

It is cut up and ſerved indiſcriminately, and it always has been ſo in my Time.

Have you any reaſon to believe that any Perſons in the Hoſpital ſell their Proviſions?

Yes; the Nurſes commonly, and one of the Sempſtreſſes, I believe; but I do not know of any other Perſons.

By whom have the Proviſions been purchaſed?

Principally by James Millman, the Labourer, who cuts the Meat up.

Is the Allowance of Proviſions too great, or to what other Cauſe do you attribute the Sale?

I rather attribute the Women's ſelling it for the Purpoſe of providing better for their Families.

How does James Millman diſpoſe of Proviſions ſo purchaſed, and to whom?

He keeps a Chandler's Shop at Stonehouſe, where I ſuppoſe he ſells it.

Have you any Reaſon to believe that any of the Contractors have been paid for a greater Quantity of Proviſions than has actually been ſent into the Hoſpital for the Uſe of the Patients, and other Perſons, victualled by order of the Sick and Hurt Board?

No.

Have you any Reaſon to believe that any of the Articles of Proviſions have been embezzled?

Never.

Who has the Charge of the Wine, Porter, and Small Beer?

The Wine and Porter are in the Charge of the Diſpenſer, the Small Beer in that of the Steward and Agent.

Who attends the Receipt of Wine and Porter?

I cannot ſay; they are under the Charge of the Diſpenſer, and I am not acquainted with it.

Does the Steward or Agent take an Account of the Quantities of Wine and Porter brought into the Hoſpital?

Neither.

Who attends to the Iſſue of the Beer?

Joſeph Lavers, a Labourer; from the Age and the Incapacity of the Butler, whoſe Duty it is.

Have there been any Complaints made of the Quality of the Small Beer?

Frequently.

What was done in conſequence of ſuch Complaints?

The Beer was returned by Order of the Governor, and the Contractor deſired to ſend better.

By whom is the Contract for Small Beer made, and what is the preſent Price paid for it?

The Contract is made in London by the Sick and Hurt Board, with a Perſon reſiding in this Neighbourhood, annually, at the Time of making the Contracts for Meat and all other Articles, except Milk, Greens, and Herbs. The preſent Price is Fifty-five Shillings and Sixpence per Ton. The Beer is uſually ſent in a Day or two before it is uſed.

What is the Allowance of ſuch Beer to the Patients per Day?

Three Pints to thoſe on full and One Quart to thoſe on half Diet.

Has

Mr. Baylis.

Has any Repreſentation been made by the Officers of the Hoſpital to the Sick and Hurt Board, reſpecting the Quality of the Beer?

None, I believe.

By whom was the Contract for Eggs made, when, with whom, and at what Price?

There has been no Contract; they were ſupplied by an Agreement made by the Steward and Agent, laſtly with James Millman, one of the Hoſpital Labourers, at Half a Guinea a Hundred; but at preſent no Eggs or Fruit are allowed.

How long has James Millman ſupplied the Eggs?

Seven or eight Years.

Has the Price varied within that time?

Yes; I believe it has once; the former Price was Eight Shillings per Hundred.

Who has the Charge of the Eggs, Sugar, Cocoa, and Fruit?

The Diſpenſer has the Charge and the Iſſue of them.

How is the Cartage of the Hoſpital performed?

By Carts hired occaſionally of Mr. Andrews, at the common Price of the Neighbourhood.

What has been the Expence of the Cartage of the Hoſpital for the laſt Nine Years?

Two Hundred and Fifty-three Pounds Eleven Shillings and Eight Pence Three Farthings.

Is there any Checque kept in the Hoſpital againſt the Charge for Cart Hire?

Yes; in the Steward's Office.

Has it been uſual to iſſue to the Officers, and to the Perſons, not being Patients of the Hoſpital, any of the following Articles;

Wine,
Porter,
Eggs,
Fruit,
Sugar,
Cocoa,
Soap, or
Candles?

Thoſe Articles are all in charge of the Diſpenſer, and he only can ſpeak to it, excepting Soap and Candles, which have only been iſſued to thoſe Perſons allowed them.

Have any of the other Articles of Proviſions been uſed by, or iſſued to any Perſons, not poſitively authorized by the Sick and Hurt Board to receive them?

No.

Jn° Baylis.

Ewan Law.
John Ford.
Henry Nicholls.

The further Examination of Mr. JOHN BAYLIS, Firſt Clerk to the Steward of His Majeſty's Naval Hoſpital at Eaſt Stonehouſe; taken upon Oath, 2d November 1803.

Mr. Baylis.

WHAT is the preſent Eſtabliſhment of the Labourers of the Hoſpital, and what is their Weekly Pay?

Twenty, at Five Shillings a Week, except three, one of which, the Diſpenſary Labourer, has Ten Shillings, and a Labourer attending in the Steward's and another in the Agent's Office, have Eight Shillings and Sixpence a Week, with their Proviſions.

Are they lodged in the Hoſpital?

There are at preſent four who lodge in the Hoſpital. A Ward is allotted for their Uſe; and they might all ſleep in the Hoſpital if they pleaſe; but moſt of them live with their Families.

Who muſters ſuch of the Labourers as reſide out of the Hoſpital, to ſee that they come to work at a proper time?

None of them are muſtered.

What is the preſent Expence to the Public of the Proviſions of One Labourer for a Week?

About Five Shillings a Week.

How are the Labourers employed, and under whoſe Direction?

There is one who attends at the Offices of the Governor and Lieutenants; one to each Phyſician, three in the Steward's Office, one in the Agent's, two in the Receiving Room, one in the Surgery, three in the Diſpenſary, one employed as a Whitewaſher, one as a Poſtman, one ſcraping Lint; and the others in the various Duties of the Hoſpital. They are under the general Direction of the Governor and Officers.

Are the Labourers allowed to paſs in and out of the Hoſpital Gates when they pleaſe?

Whenever they pleaſe.

Are the Labourers ever checqued of their Pay when they abſent themſelves from their Duty?

No; the Labourers are invariably paid.

Have the Officers, or others, been in the Practice of employing the Labourers as Servants, or otherwiſe, in their private Concerns?

I believe the Labourers may have been ſo employed.

Is ſuch Practice wholly put a ſtop to?

No; I believe the Labourer to the firſt Phyſician is now ſo employed.

When did this Practice generally ceaſe?

Ever ſince the Appointment of the Governor.

What ſteps have been taken previous to Repairs being performed to the Hoſpital?

Either reported by a Weekly Letter to the Board, ſigned by the Steward and Agent, and approved by the Governor, or by the Surveyor's Eſtimate, which is ſubmitted to the Board by the Governor; upon which the Board give their Directions, and the Repairs are taken in hand.

Has the Surveyor always been conſulted as to the Neceſſity of the Repairs ſtated to the Board?

Not when reported in a Weekly Letter, being generally ſmall Repairs.

Mr. Baylis.

How often has the Surveyor uſually viſited the Hoſpital?
I believe generally once or twice a Week.

Has the Surveyor always been conſulted in material Repairs, previous to their being propoſed to the Board?
Always.

Are the Repairs of the Hoſpital performed by Contract?
By Perſons having Contracts with the Sick and Hurt Board.

What is the Nature of the Contracts?
That the Contractors ſhall be paid for the Materials uſed, and for the Labour of the Perſons employed at given Prices in trifling Repairs, and by Meaſurement in material Repairs.

What Perſons take an Account of the Artificers and Labourers employed, and of the Materials uſed by them?
William Dart, the Plumber of the Hoſpital, takes an Account of the Time, and Materials uſed by the Maſons and Slaters, which is given into the Steward's or Agent's Office once a Week; alſo of the Carpenter's Time, which, when entered in the Office, is ſent to the Surveyor for him to make his Entry alſo: the Account of the Materials uſed by the Carpenter is delivered by the Contractor into each Office generally once a Week. The Repairs done by the Smith are given in by himſelf from Time to Time; he has been told to do it once a Week, but he ſeldom does it more than once a Month. The Sackings are repaired by an Order ſent to the Contractor, a Copy of which is entered in the Office.

How came William Dart the Plumber to be directed to take an Account of the Time of the Maſons, Slaters, and Carpenters, and of the Materials uſed by the two former?
The Surveyor having frequently obſerved at the Steward's Office, that he would not ſign the Bills unleſs a regular Account was taken of the Workmen's time, when Dart was directed by the Steward and Agent, I think about two Years ago, to take it; previous to that Time, the Contractors gave in an Account of the Men's Time, and Materials uſed.

What Check is there againſt the Contractor for Carpenter's Work as to Materials, and againſt the Smith and Sacking-mender, as to the Works performed by their Men?
Againſt the Carpenters and Smiths none. The Sackings are repaired by Order, and ſent to Plymouth for that Purpoſe; no Account has been taken of them when returned.

Is there any other Account taken of the Number and Time of the Labourers employed, beſides that given in by Dart?
No.

Have you any Reaſon to believe that the Officers have employed the Artificers whilſt they were paid by Government?
No.

What Perſons are ſuppoſed to attend to the Servants of the Contractors to keep them at Work?
None.

Have you any reaſon to believe that any of the Contractors have been paid for a greater Quantity of Materials, or for more Labour than their Servants have actually performed?
No.

What has become of the old Slate and other Materials, when Repairs have been done in the Hoſpital?
Returned into the different Cellars.

How

Mr. Baylis.

How are the Directions given to the Contractors for performing the Repairs?

By a written Notice from the Steward's Office, deſcribing the Work to be done, a Copy of which is entered in an Order Book; the Number of Men to be employed reſting with the Contractor.

Do you know any Inſtances in which the Works performed by the Contractors, have been charged under different Heads of Work than what have been actually performed?

I do not.

Jn° Baylis.

Ewan Law.
John Ford.
Henry Nicholls.

No. 7.

The Examination of Mrs. MARY BEVANS, Matron of His Majeſty's Naval Hoſpital at Stone-houſe; taken upon Oath, 3d November 1803.

Mrs. Bevans.

HOW long have you been employed in the Hoſpital?

Since the 19th December 1802.

Have you in general had Charge of all the Sheets, and other Linen, of the Hoſpital?

Such only as is iſſued for the Uſe of the Wards.

Had you any Inſtructions for your Guidance relative to the Charge and Iſſue of ſuch Linen?

Yes, both from the Board and the Governor.

Did you keep any Account of the Receipts and Iſſues of the Linen?

Yes.

Has any Linen been iſſued for the Uſe of any Perſons not being Patients of the Hoſpital?

I have never delivered any to Perſons not being Patients, except to Mr. Tripe, Aſſiſtant Diſpenſer, for which I had an Order from Mr. Baylis, the Steward's Clerk.

When were the Sheets returned to you that were in private Uſe?

At different Times; I believe in June and July laſt.

What Number of Pairs were in private Uſe?

One hundred and Three Pairs and a Half, of which Ninety-one Pairs and a Half have been returned; the remaining Twelve are now uſed by the Aſſiſtant Surgeons and Labourers.

Did you find any of the Sheets, or other Linen of the Hoſpital, uſed for improper Purpoſes, when you firſt became Matron?

Yes; the Tables in the Wards were covered with Sheets; they were likewiſe uſed as Towels for the Gentlemen of the Hoſpital, and the Patients; but I have ſince that Time, with the Governor's Approbation, made Table Cloths and Towels from the old Sheets; none are now iſſued but for the Beds, which has made a conſiderable Saving in the Expence of waſhing.

Have

Mr. Bevans. Have you any reaſon to believe that any Neceſſaries preſcribed for the uſe of the Patients have been applied to the uſe of other Perſons?

I know nothing of it myſelf; but I have been told by Elizabeth Willicott and Johanna Sullivan, Two Nurſes, that Mr. Fuge uſed to inſert in his Preſcriptions Wine and Spices, which were not given to the Patients, but carried to Mr. Fuge's Houſe.

Mary Bevans.

Ewan Law.
John Ford.
Henry Nicholls.

No. 8.

The Examination of RICHARD CREYKE, Eſquire, Captain in the Royal Navy, and Governor of the Naval Hoſpital at Stonehouſe; taken upon Oath, 5th Nov. 1803.

Mr. Creyke. ARE there any Perſons on the Eſtabliſhment of the Hoſpital, who from Age and Infirmity, or other Circumſtances, are incapable of performing the Duties of their reſpective Stations?

There are ſome who have been ſeen, and their Caſes taken into Conſideration, and it was intimated to me, that on account of their Age and Infirmities it was intended to ſuperannuate them; thoſe Perſons are the Firſt Aſſiſtant Diſpenſer, the Cook, the Butler, and one Labourer, the oldeſt on the Eſtabliſhment; and about Two Months ago, the Sick and Wounded Board called for an Account of their Ages and Salaries. No Repreſentation has been made to me, nor have I obſerved that any other Perſons have failed in their Duties.

Has it been repreſented to you, that any of the Patients have refuſed to have their Limbs amputated by any of the Surgical Eſtabliſhment of the Hoſpital?

Sometime ago, about Five Years, when Mr. Stephen Hammick, the preſent Firſt Surgeon of the Hoſpital, was an Aſſiſtant Surgeon to Mr. Fuge the Second Surgeon, a Caſe of that Kind did occur: it was repreſented to me, I believe by Mr. Fuge, that there were Two Men under his Care, whoſe Limbs, in his Opinion, ſhould be amputated, but that they had refuſed to permit him (the Surgeon) to amputate them, but expreſſed their Willingneſs to ſubmit to the Operation if Mr. Stephen Hammick might be allowed to perform it; ſaying at the ſame time they had no Prejudice againſt him (Mr. Fuge) but had formed a Partiality for Mr. Stephen Hammick, having been immediately under his Care. Mr. Fuge remonſtrated on the Occaſion, as he conſidered his Character committed, if he permitted his Aſſiſtant to perform an Operation which he was perfectly competent to, and ready to undertake; but finding that the Men perſiſted in not having the Operation performed by any other Hand than Mr. Stephen Hammick's, and it being repreſented to me that in the Caſe of one of them there was extreme Danger in delaying the Operation, Mortification having begun, I entreated Mr. Fuge, by every Suggeſtion of Humanity for the Patients which I thought could affect his Mind, to admit of its being performed by Mr. Stephen Hammick: I think he left me the firſt Time without yielding to my Perſuations, but at laſt he did conſent.

What

Mr. Creyke.

What Cauſes did they aſſign to you for ſuch Refuſal?

Merely their Preference to Mr. Hammick, as having attended to their Caſes with Care and Attention; but they urged no Objection to Mr. Fuge.

Was it known to you that the Officers, and other Perſons on the Hoſpital Eſtabliſhment, were in the general Practice of making uſe of certain Stores of the Hoſpital?

Certainly not; it incidentally became known to me ſome Time ago, when an Inveſtigation on another Subject took place, that a certain Perſon on the Eſtabliſhment had a Rug or Rugs in his Poſſeſſion; conſidering that as an irregular and unauthorized Practice, I called on the then Steward and Agent to account to me why they had allowed Stores in their Charge to be in the private Poſſeſſion of Perſons on the Eſtabliſhment. They ſaid, that it did not originate with them; that it had long been a Practice to allow thoſe Indulgences to the inferior Perſons on the Eſtabliſhment. I aſked them, if they could produce any Order for it. They ſaid No; they certainly had none, but they were pretty ſure it was known to the Members of the Sick and Hurt Board, who had come down from Time to Time. I told them, as they could produce no Authority for it, that I ſhould not take upon myſelf to authorize any ſuch Practice; that it muſt from that Time ceaſe; and I directed them to take the Stores again into their Charge, which I certainly thought was done in conſequence of my Directions; but I diſcovered afterwards, in conſequence of Dr. Baird's coming down as Inſpector of Hoſpitals, that he found not only thoſe Articles that had been reported to me in private Uſe, but others, ſuch as Sheets, which I ordered to be returned; but ſome are left, by the Conſent of Dr. Baird, with the inferior Servants reſiding in the Hoſpital, until it is determined by the Sick and Hurt Board to what Extent this Indulgence ſhall be granted.

Was it known to you that certain Officers of the Hoſpital were in the Practice of receiving from the Diſpenſer, Wine, Cocoa, Sugar, Sago, Oranges, Lemons, and Eggs, for their own Uſe?

Certainly not, excepting they were ill, then I ſhould have conſidered them entitled to the Indulgences given to the Patients of the Hoſpital, if they choſe to avail themſelves of them. Upon checking the Account of the Expenditure of thoſe Articles, theſe Iſſues have not eſcaped me, and I have done every thing in my Power to reſtrain the Indulgence within moderate Bounds, as well as the ſending Wine and Porter to Officers at Sick Quarters, when Officers were allowed to go to Sick Quarters.

Was there any Authority for iſſuing ſuch Articles to them?

I apprehend there is Authority for it in the 16th Article of my Inſtructions, and I underſtand it was the Practice previous to the Appointment of a Governor. I recollect, in a Converſation with Doctor Johnſton, a Member of the Sick and Hurt Board, on one of his Viſits to this Hoſpital, he ſaid, the Practice was authorized; and he intimated to me, that the only Limit to it was the Diſcretion of the Preſcriber, and that it was the Practice at Haſlar.

Have any Repreſentations been made to you of the Neceſſity of muſtering the Artificers and Labourers of the Contractors to and from their Work?

No; the Steward and Agent are directed by their Inſtructions to take an Account of the Quantity of Materials uſed in the Repairs of the Hoſpital, and of the Workmen's Time.

Are they at preſent muſtered, or does any Perſon attend to ſee that they continue at work?

I do not know that they are not muſtered, conceiving that the Steward and Agent perform that Part of their Duty. No Complaint having been made

Mr. Creyke.

to me of their Negligence or Inattention, I have not interfered in it; but I ſuggeſted about four Years ago the Propriety of appointing an Overſeer of the Labourers, and mentioned it to Doctor Johnſtone, and lately to Doctor Baird.

R^d Creyke.

Ewan Law.
John Ford.
Henry Nicholls.

No. 9.

Extract of a Letter from Doctor ANDREW BAIRD, Commiſſioner of the Sick and Wounded Board, and Inſpector of Naval Hoſpitals, to Sir Evan Nepean, Baronet, Secretary of the Admiralty; dated 14th June 1803.

" SOME of the Expences of this Hoſpital appear to me to be enormous; in " the Article of Porter, Four thouſand Gallons have been expended in the laſt " ſix Months, whilſt, by a Report in my Poſſeſſion from Governor Yeo, the Ex- " pence of that Article at Haſlar has not in any one Year in the laſt five, exceeded " Eighteen hundred and Twenty-eight Gallons; and in the Year 1801, it was only " Seven hundred and Sixty-four Gallons: The reaſon aſſigned by Mr. Folds for this " Exceſs of Porter was, the bad Quality of the Small Beer."

No. 10.

AN ACCOUNT of COALS received into the ROYAL NAVAL HOSPITAL at PLYMOUTH, between the 1ſt of January 1790 and the 28th of October 1803.

oals eived. o of arters.	Time when.	Ship's Names.	Maſters Names.	From whence.	Whether delivered on Contract or otherwiſe	Contractors Names.	Date of Contract.	Price per Quarter.	Date of Bills made out in Payment.	AMOUNT.
	1790.						1790.	£. s. d.	1790.	£. s. d.
300	June - -	Unknown.	Unknown.	Unknown.	Contract.	Robt Greenwell -	June - -	11 11	15th & 23d June	44 13 9 / 134 1 3
200	December -	- -	- -	- -	- -	Rd Embling - -	December -	11 11	27th December	119 3 4
	1791.						1791.		1791.	
300	May - -	- -	- -	- -	- -	Rd Mordy - - -	May - -	11 11	11th May - -	178 15 0
100	Auguſt - -	- -	- -	- -	- -	- - Do - - - -	Auguſt - -	11 11	22d Auguſt -	59 11 8
	1792.						1792.		1792.	
100	June - -	- -	- -	- -	- -	- - Do - - - -	June - -	11 11	16th June - -	59 11 8
	1793.						1793.		1793.	
100	February -	- -	- -	- -	- -	Wm Enderſon - -	February -	19 0	16th February	95 0 0
200	April - -	- -	- -	- -	- -	Geoe Morton - -	April - -	15 6	15th April -	155 0 0
	1794.						1794.		1794.	
500	September -	- -	- -	- -	- -	- - Do - - - -	September -	14 4	22d September	358 6 8
	1794.						1794.		1794.	
300	March - -	- -	- -	- -	- -	- - Do - - - -	March - -	15 4	13th March -	230 0 0
300	July - -	- -	- -	- -	- -	- - Do - - - -	July - - -	13 10	8th July - -	207 10 0
500	Auguſt - -	- -	- -	- -	- -	- - Do - - - -	Auguſt - -	13 10	18th Auguſt -	345 16 8
	1795.						1795.		1795.	
300	Auguſt - -	- -	- -	- -	- -	Clark and Cornforth	Auguſt - -	14 4	17th Auguſt -	215 0 0
300	- - - -	- -	- -	- -	- -	- - Do - - - -	Auguſt - -	14 4	17th - - - - -	215 0 0
	1796.						1796.		1796.	
600	July - - -	- -	- -	- -	- -	Rd Embling - -	July - - -	14 2	16th July - -	425 0 0
	1797.						1797.		1797.	
542	May - - -	- -	- -	- -	- -	Geoe Ord - - -	May - - -	12 9	24th May - -	345 10 6
258	June - -	- -	- -	- -	- -	- - Do - - - -	June - -	12 9	17th June - -	164 9 6
	1798.						1798.		1798.	
300	March - -	- -	- -	- -	- -	Sampſon Veale - -	March - -	12 9	29th March -	191 5 0
284	July - -	- -	- -	- -	- -	Thos Hall - - -	July - - -	15 0	14th July - -	213 0 0
160	Auguſt - -	- -	- -	- -	- -	Jas Marſhall - -	Auguſt - -	13 10	20th Auguſt -	114 16 4
220	- - - -	- -	- -	- -	- -	- - Do - - - -	- - - -	13 10	23d - - - - -	152 3 4
130	October -	- -	- -	- -	- -	- - Do - - - -	October -	13 10	5th October -	89 18 4
	1799.						1799.		1799.	
300	March - -	- -	- -	- -	- -	White and Ord -	March - -	18 6	4th March -	277 10 0
169	June - -	- -	- -	- -	- -	George Ord - - -	June - -	15 9	13th June - -	133 1 9
231	September -	- -	- -	- -	- -	- - Do - - - -	September -	15 9	23d September	181 18 3
216	December -	- -	- -	- -	- -	Wm Kent - - -	December -	20 6	26th December	221 8 0
	1800.						1800.		1800.	
384	February -	- -	- -	- -	- -	- - Do - - - -	February -	20 6	20th February	393 12 0
						Allowed a Gratuity for the loſs on his Contract 17th March				100 0 0
786	June - -	- -	- -	- -	- -	Rd Embling - -	June - -	20 10	18th June -	818 15 0
214	July - -	- -	- -	- -	- -	- - Do - - - -	July - -	20 10	7th July - -	222 18 4
	1801.						1801.		1801.	
34	April - -	- -	- -	- -	- -	Rd Winlow - -	April - -	14 6	6th April -	24 13 0
500	May - - -	- -	- -	- -	- -	Loſcombe and Co.	May - -	14 7	4th May - -	364 11 8
466	June - -	- -	- -	- -	- -	Rd Winlow - - -	June - -	14 6	1ſt June - -	337 17 0
	1802.						1802.		1802.	
500	July - - -	- -	- -	- -	- -	Thos White - -	July - -	13 0	8th July - -	325 0 0
	1803.						1803.		1803.	
100	February -	- -	- -	- -	- -	- - Do - - - -	February -	15 10	3d March -	79 3 4
220	June - -	- -	- -	- -	- -	White and Stephens	June - -	19 11	14th June - -	219 1 8
398	July - - -	- -	- -	- -	- -	- - Do - - - -	July - -	19 11	7th July - -	396 6 10
182	- - - -	- -	- -	- -	- -	- - Do - - - -	July - -	19 11	23d - - - - -	181 4 10
694	Quarters.							TOTAL - - - - £.		8,390 14 8

John Kent.
Richd Beddek.

No. 11.

The Examination of Mr. STEPHEN HAMMICK, Diſpenſer of His Majeſty's Naval Hoſpital at Eaſt Stonehouſe; taken upon Oath 2d November 1803.

Mr. Hammick.

HOW long have you been in your preſent Situation?
I believe about eleven Years.

Have you any Inſtructions for your Guidance as Diſpenſer?
Yes; a ſet of old Inſtructions was given to me at the Time of my Appointment, which were drawn up, I believe, previous to the Eſtabliſhment of an Hoſpital at this Place, and they have been conſidered to be obſolete.

What Accounts have you been in the Practice of keeping of the Medicines ſupplied from London, and purchaſed here?
I make my Demands for them, and examine the Quantity and Quality of them when I receive them.

Do you keep any Account of the Medicines ſupplied to the Fleet, and of ſuch as are iſſued from the Store to the Diſpenſary of the Hoſpital?
I keep an Account of ſuch as are iſſued to the Fleet, but not of ſuch as are taken from the Store to the Diſpenſary.

Is any Account kept of the Expenditure of Medicines in the Hoſpital?
No.

Has it been uſual to take the Remains of Medicines periodically, and to ſtate them to the Board of Sick and Hurt?
No; but a Survey was taken of the Remains of Medicines by three Navy Surgeons in June or July laſt; and on my entering upon the Office, I took an Inventory of the Inſtruments and Medicines for my own Satisfaction, a Copy of which I tranſmitted to the Sick and Hurt Board.

When you make Demands of the Sick and Hurt Board for Medicines, has it been uſual to ſtate the Remains?
Yes, within the laſt Year and a half.

Has it been uſual for any Perſon belonging to the Hoſpital to join with you in certifying that ſuch Medicines as have been demanded were neceſſary?
Within about ſix or nine Months the Phyſician and Surgeons have done it, but it was not done before.

Are any Articles beſides Medicines in your Charge?
Many; Wine, Porter, Tea, Cocoa, Sagoe, Sugar, Linen, Flannel, Calico, Lemons, Oranges, and Eggs.

What Perſons attend to inſpect the Quality and certify the Quantity of ſuch Articles, when they are brought into the Hoſpital.
Only myſelf.

Have you always examined them yourſelf?
I have not; but upon any Complaint have called upon a Lieutenant, and the Agent or Steward, to give their Opinion of the Article, and if bad, it has been returned to the Contractor.

When ſuch Articles have been received, have they always been meaſured, counted, or weighed?
Some have; but I cannot ſay it has been generally ſo.

What

Mr. Hammick.

What Check was there on the Quantities, if they were not examined when brought in?

None.

By what Documents are ſuch Articles iſſued?

The Preſcriptions of the Phyſicians and Surgeons, and their Aſſiſtants.

Do you render Monthly to the Sick and Hurt Board, an Account of the Receipt and Expence of ſuch Articles?

Yes; after having been audited by the Governor, one Phyſician, and one Surgeon.

Have you been in the Practice of iſſuing any of the Articles in your Charge, not being Medicines, to any other Perſons than the Patients in the Hoſpital?

To all Perſons in the Pay of the Hoſpital, and their Families, excepting the Governor, and Doctor Magennis.

What Articles have you been in the Practice of ſo iſſuing?

Wines, Cocoa, Sugar, Sago, Fruit, and Eggs.

By what Direction or Authority have they been ſo iſſued?

By their Demands, ſometimes written, and ſometimes verbal.

Have thoſe Articles been iſſued frequently to ſuch Perſons?

Generally; but Two Perſons uſed to have them more frequently than any others.

Whom were thoſe Two Perſons?

Mr. Fuge and Mr. Folds, the Firſt and Second Surgeons.

Have the Receipts and Iſſues of ſuch Articles been balanced in the Account ſent to the Sick and Hurt Board?

No Account was kept of the Fruit and Eggs; but in the Account of the other Articles there was ſometimes a Surplus and ſometimes a Deficit.

Have you any Reaſon to believe that any of the Contractors, or other Perſons, have been paid for a greater Quantity of Medicines or other Articles in your Charge, than have actually been ſent into the Hoſpital?

Not to my Knowledge.

Have you any Reaſon to believe that any of ſuch Medicines or Articles have been embezzled, or carried out of the Hoſpital?

Not to my Knowledge.

Were the Medicines, received from the authorized Agents of the Sick and Hurt Board at this Port, examined and weighed upon being received in the Hoſpital, and by whom?

They have not generally been weighed, but I have done it ſometimes.

Has there been any Reaſon to complain of the Quality of the Medicines ſent in by ſuch Agents?

I do not know of above two or three Inſtances.

Stephen Hammick.

Ewan Law.
John Ford.
Henry Nicholls.

No. 12.

The Examination of Mr. THOMAS TRIPE, Second Aſſiſtant to the Diſpenſer of His Majeſty's Naval Hoſpital at Eaſt Stonehouſe; taken upon Oath, 4th November 1803.

Mr. Tripe.

HOW long have you been in your preſent Situation?

Nearly ſeven Years.

What Articles, beſides Medicines, are in the Charge of the Diſpenſer?

Neceſſaries for the uſe of the Patients, conſiſting of Wine, Porter, Cocoa, Sago, and Sugar; Lemons, Oranges, and Eggs, were formerly, but are not ſo now, none being allowed.

By what Documents are ſuch Articles iſſued?

By Preſcriptions from the Phyſicians and Surgeons.

Have ſuch Articles been iſſued to any other Perſons than the Patients in the Hoſpital?

Yes; to the different Officers belonging to, and others employed in the Hoſpital, and their Families, by Preſcriptions or Notes from the Phyſicians and Surgeons.

What Articles have been iſſued by Notes, and to whom?

Mr. Fuge has been in the habit of ordering Cocoa by Note for himſelf, at various Times, in Quantities of a Pound each Time; Mr. Folds, late Second Surgeon, has likewiſe been in the Practice of having Cocoa, Sugar, and Wine, by Note frequently, but Mr. Folds in his Notes has mentioned that his Family have been unwell: Mr. Fuge and Mr. Folds uſed likewiſe to have Lemons and Oranges.

Was there any conſiderable Expence of Porter in the Hoſpital, during the late War?

Very conſiderable.

Can you account for the great Expenditure of that Article?

It never has been iſſued, to my Knowledge, but by Preſcription to the Patients of the Hoſpital.

Have you ever known any Articles to be ſecreted in the Wards of the Hoſpital for private Uſe?

Never.

Have the Medicines, Fruit, and other Neceſſaries, purchaſed or received into the Hoſpital from the authorized Agents of the Sick and Hurt Board, been in general of good Quality?

In general they have; if not they have been rejected.

Tho' Tripe.

Ewan Law.
John Ford.
Henry Nicholls.

No. 13.

EXTRACT of the Inſtructions given by the Right Honourable the Lords Commiſſioners of the Admiralty, to the Governor of His Majeſty's Naval Hoſpital at Eaſt Stonehouſe.

Article 40th. "YOU are to be very particular in enforcing Obedience to all Inſtructions given by the Commiſſioners for Sick and Wounded Seamen to the Agent and Steward, for their muſtering the Patients in the Hoſpital, and for preſenting to you Returns and Abſtracts of the Muſters, at the Times, and in the Form preſcribed by their Inſtructions: You are alſo to ſee that they muſter the Servants and Labourers, checquing, in ſuch Manner as you ſhall direct, all thoſe who abſent themſelves from, or are neglectful of their Duty: And you are to be very particular in obſerving that the Entries of Tradeſmen's Bills, and all Diſburſements of Money; the Monthly Liſts of all ſuch Officers, and others, as are to be paid in the Hoſpital; the Forms obſerved in the Purchaſe of Stores; the Quarterly Accounts of the State of the Stores and Bedding, and the Annual Abſtract of the Quantity remaining in the Hoſpital, be ſtrictly conformable to the Inſtructions which have been, or which may be given on thoſe Subjects reſpectively, by the Commiſſioners for Sick and Wounded Seamen."

No. 14.

The Examination of Mr. JAMES ADAMS, Surveyor to His Majeſty's Naval Hoſpital at Eaſt Stonehouſe; taken upon Oath, 4th November 1803.

HOW long have you held your preſent Situation?

Between Ten and Eleven Years.

Mr. Adams.

How are you at preſent paid, and how was you formerly paid, as Surveyor of the Hoſpital?

I am at preſent paid a Salary at the Rate of Five Shillings per Day by the Navy Board, for inſpecting Artificers Work in the Department of the Navy and Sick and Hurt Boards in this Diſtrict. Till within the laſt Twelve Months, I was paid according to the Number of Surveys and Eſtimates I made in the Hoſpital, which, upon an Average, has amounted to about Sixty-three Pounds a Year.

How often have you in general viſited the Hoſpital?

I ſuppoſe, upon an Average, two or three times a Week.

Have you always been conſulted, and has your Opinion been acted upon, as to the neceſſary Repairs and Improvements of the Hoſpital, and the Officers Houſes?

No, not always. In material Caſes I have, but the ſmaller Repairs have been propoſed to the Board without my being previouſly conſulted; but when the Board have approved of the propoſed Repairs, I have in general been ſent to.

Is it a Part of your Duty to aſcertain the real Expence of Labour and of Materials, before you put your Signature to any Bill for Repairs?

At the End of every Six Months, I have meaſured all ſuch Works as were not performed by Day Works, and delivered an Account thereof to the Steward's

Mr. Adams.

ard's Office, and I have alſo certified the Work performed by Day Work, becauſe the Bills could not be paid without it; but I have beeen obliged to rely upon other Perſons, appointed by the Officers of the Hoſpital, for the Coreſtneſs of the Account.

Have you at any Time objected to ſign the Bills for Repairs, and for what Reaſons?

I have not actually objected to ſign the Bills, but have complained of the Embarraſſment I was under generally, when I did do it, on the Account of the Materials and Workmen's Time being kept as I thought irregularly. I have many times, on coming to the Hoſpital, not found the Quantity of Work done which I expected, and have met the Men out of the Hoſpital in the Working Hours when they ought to have been employed in it. The Contractors, till about Eighteen Months ago, uſed to give an Account themſelves into the Steward's or Agent's Office of the Number of Men employed, and of the Materials uſed without any Check whatever in the Hoſpital; of this I frequently complained; and the Steward, Mr. Cleather, at laſt directed the Plumber of the Hoſpital to take an Account of the Materials and Mens Time by Day Work. I have ſeveral times ſtated to the late Steward, and I believe, once or twice to the Governor, the Neceſſity of the Workmen being muſtered upon their coming to and leaving Work; but it has not yet been adopted.

When the fifth Building of the Hoſpital was repaired in 1802, was the Contractor paid for all new Lathing?

Yes; in conſideration of the Contractor pulling down the Plaſtering, and carrying out the Rubbiſh at his own Expence; and as he put new Laths to all the Cielings except the upper ones, and repaired the Lathwork of the Battening, which was much damaged in pulling down the Plaſtering, I allowed him for the whole as new.

When the Roof of the Receiving Room was repaired in 1802, was the Contractor paid for all new Slates?

No; but the Roof of the Store-Room for the Clothes of the Patients ſent to the Hoſpital was taken off, and re-ſlated, and the old Materials uſed as far as they would ſerve, for which a Deduction of about One Quarter was made from his Bill, and no Charge allowed for taking it off, and carrying away the Rubbiſh.

Have you any Reaſon to believe, that any of the Contractors have applied any of the old Materials of the Buildings to their own Uſe?

The Slates taken from the Roof of the Guard Houſe, being entirely rotten, were not brought into the Hoſpital, but placed againſt the Wall, and any Perſon might have taken them away; but I do not believe the Contractor did. The Plaſtering of the fifth Building not being applicable to any Uſe in the Hoſpital, was given by the Governor to Mr. Iſbell, on condition of his bringing in an equal Quantity of Earth to dreſs the Graſs Plats.

Did you make an Eſtimate of, and order the Repair of the Victualling Room?

Yes, I made an Eſtimate for the Repairs of the Victualling Room, in which was included a new Floor, the old one being in a decayed ſtate, and dangerous; a new Floor was accordingly laid. After the Workmen had taken up the Stones at the South End, they threw the Earth out of the Window till it reached the Cill, and then I ſaw them ſlide the Stones down by a Plank, which were afterwards piled carefully againſt the Wall of the Building, and uſed for ſuch Purpoſes about the Hoſpital as they were applicable for.

Have you Reaſon to believe that any of the Contractors have at any time been paid for a greater Quantity of Materials and Labour than has actually been employed in the Repairs of the Hoſpital?

No, I really have not, except as I have before ſtated.

What

Mr. Adams.

What Checks have you upon the Work performed by the Glazier and Smith?

The only Account I have of the Glaziers Work, is from the Account delivered into the Office by himſelf and of the Smith's Work; an Account of the Work as it is done, is given by him to the Steward's or Agent's Office, which, when entered, is ſent to me to examine and enter in a Book, which I keep for my own Satisfaction.

How often are the Accounts of the Contractors for the Repairs of the Hoſpital ſettled and paid?

Half-yearly; except the Plumber and Painter, which have ſometimes run for a Year.

Would it not be more advantageous if all the Artificers Accounts were ſettled Monthly?

Yes, it would.

Do you receive any Emolument from your Situation as Surveyor, beyond your Allowance from Government?

Not a ſingle Farthing.

James Adams.

Ewan Law.
John Ford.
Henry Nicholls.

No. 15.

The Examination of WILLIAM DART, Plumber to His Majeſty's Naval Hoſpital at Stonehouſe; taken upon Oath, 3d November 1803.

Mr. Dart.

HOW long have you been employed in the Hoſpital?

Near nineteen Years.

Have you been in the Practice of taking an Account of the Time and Materials uſed by the Contractor's Servants, in the Repairs of the Hoſpital?

I have, within this Year and a Half, taken an Account of the Time of the Maſons, Slaters, their Labourers, and Carpenters, and the Materials uſed in Repairs done by Day Work by the Maſons and Slaters.

What Directions did you receive relative thereto?

I received verbal Directions from the Steward, Mr. Cleather, to look after the Men, and keep an Account of their Time.

How have you acted in conſequence of ſuch Directions?

I have taken an Account of the Number of Men employed every Day. I generally viſited them before Breakfaſt, and at different Times, when I have had Leiſure from my own Buſineſs as Plumber.

Had you any extra Allowance for this Service?

No.

Can you take it upon you to ſay, that all the Materials, of which you have rendered an Account to the Steward's Office, have actually been expended in the Uſe of the Hoſpital, and that the Perſons named in the Account have actually been employed by Day Work the Number of Days ſtated?

I viewed the Materials, but took the Account of the Quantity from the Perſons that brought them in; and as to the Men, I cannot ſay poſitively they have been employed the whole Time, but I believe they have.

Mr. Dart.

Have you kept Copies of the Accounts you have rendered?
I have kept a Book of the Work.

Have you received any Money, or other Preſents, from any of the Contractors, in conſequence of your rendering ſuch Accounts?
Never.

Have you any Reaſon to believe that any of the Contractors have been paid for a greater Quantity of Materials than have been uſed, or for a greater Number of Men than have been employed in the Hoſpital on their Account?
Not that I know of.

When was the fifth Building in the Hoſpital new plaſtered?
Laſt Year, in the Month of June.

Were all the Laths of that Building taken down previous to its being new plaſtered?
No, only the Laths in the two Rooms on the Attic Story were new. The Plaſtering on the firſt Story, the Ground Floor, and in the Paſſages, was knocked down with Shovels to do it quick, which ſhook and broke a great Quantity of the Laths, and which were replaced by new; but I do not ſuppoſe One-Half were new.

Ewan Law. *Wm Dart.*
John Ford.
Henry Nicholls.

No. 16.

The Examination of Mr. STEPHEN HAMMICK, Firſt Surgeon of His Majeſty's Naval Hoſpital at Stonehouſe; taken upon Oath, 4th November 1803.

Mr. Hammick.

HOW long have you belonged to this Hoſpital?
I was entered an Aſſiſtant Surgeon in April 1793, and ſerved until September 1799; I was again entered in January 1800, and continued until May 1802, when the Eſtabliſhment was reduced. I was appointed Second Surgeon in September laſt, and Firſt Surgeon on the 26th October.

Have you known any Inſtances of the Phyſicians or Surgeons of this Hoſpital quitting or neglecting their Duty in order to attend private Patients?
I recollect one Inſtance, about two Years ago, where an Amputation of a Limb was about to be proceeded on; we were all aſſembled at the Hour, and the Patient ready, when ſuddenly the Operation was put off, Mr. Fuge the Surgeon having been called away, as it was then underſtood, to attend a Patient in Stonehouſe; and I recollect ſaying at the Time to one of the Aſſiſtant Surgeons, that if the Admiralty knew it he would be diſcharged.

At what Time afterwards was the Operation performed?
I cannot ſay, not being Mr. Fuge's Aſſiſtant; it was put off ſo long that I went Home, having done my Duty. The Operation was to have taken place, as well as I can recollect, about Ten o'Clock in the Morning, and I underſtood it was performed before Twelve o'Clock of that Day.

Have you known any Inſtances of Perſons on the Medical or Surgical Eſtabliſhment refuſing to attend their Patients when ſent for, for that Purpoſe?
No, I do not.

Have

Mr. Hammick.

Have you known any of the Patients refuſe to be operated upon by any of the Surgical Eſtabliſhment of the Hoſpital?

Yes, there have been ſome Inſtances; two Men in one Day refuſed to allow Mr. Fuge to operate upon them, and begged that I might be allowed to do it, as they would rather die than ſubmit to Amputation by Mr. Fuge. They wrote or applied to the Governor, who reaſoned with them, but to no Purpoſe: they were left that Night, and about Noon of the following Day, the Men being much worſe, Mr. Fuge ſent to me, and told me he woud leave the Hoſpital in my Charge, and I might then act as I pleaſed. On this I went to the Governor, and ſtated what had occurred, and that the Men were ſo much reduced there was Danger in the Amputation, particularly of one of them. The Governor begged, for the Cauſe of Humanity, that I would operate upon them, and the two Phyſicians ſaid they would attend, as I felt my Character might have ſuffered if any thing untoward had occurred. I performed the Amputation, and the Men recovered.

Stephen Looe Hammick.

Ewan Law.
John Ford.
Henry Nicholls.

No. 17.

The Examination of Dr. ANDREW BAIRD, one of the Commiſſioners of Sick and Hurt; taken upon Oath, 5th November 1803.

Dr. Baird.

ARE there any Perſons on the Eſtabliſhment of this Hoſpital, who from Age or Infirmity, or other Circumſtances, are incapable of performing the Duties of their reſpective Situations?

Yes; Dr. Farr, the Firſt Phyſician, I am of Opinion, is from old Age incapable of performing the more active Duties of his Situation. The firſt Aſſiſtant to the Diſpenſer, from Age and ill Health; the Butler, the Cook, and Jonathan Dawe, one of the Labourers from old Age, are, I think, proper Objects for Superannuation.

Have they been repreſented to the Sick and Hurt Board as fit Objects for Superannuation?

The Aſſiſtant Diſpenſer, Cook, Butler, and Labourer, were reported to the Admiralty by me as Objects for Superannuation, after a former Viſitation; which Report has been laid before the Sick and Hurt Board by the Admiralty, and perſonally ſtated by me to the Sick and Hurt Board, as well as Dr. Farr's Age and Infirmity.

Are there any Perſons on the Medical or Surgical Eſtabliſhment of the Hoſpital who attend private Patients?

Yes; I underſtand Mr. Stephen Hammick, who has lately been appointed Firſt Surgeon, had a conſiderable private Practice, which he has ſtated to me he has leſſened ſince his Appointment, and will ultimately relinquiſh it ſooner than loſe the Situation which the Admiralty have placed him in, and which he feels himſelf much honoured in holding; though by devoting his Time wholly to the public Service he would relinquiſh Practice much more profitable.

By

Dr. Baird.

By whoſe Orders has the Uſe of Fruit and Eggs, formerly allowed to the Patients of this Hoſpital, been diſcontinued, and for what reaſon?

It was diſcontinued from my Repreſentation to the Sick and Hurt Board, of the Abuſe that had prevailed of thoſe Articles, and conceiving, from their not having been uſed at Haſlar Hoſpital for many Years, that they were unneceſſary at this Hoſpital. Eggs, I believe, were firſt ſupplied for making Emulſions, which Mode of compounding Medicines is diſcontinued, and an improved one adopted: But by Cuſtom the Eggs had grown into an Article of Diet, for which they can ſeldom be neceſſary. Lemons were diſcontinued, becauſe I thought prepared Lemon Juice anſwered every Purpoſe of Fruit.

Ewan Law.
John Ford.
Henry Nicholls.

Andrew Baird.

The further Examination of Dr. ANDREW BAIRD, one of the Commiſſioners for taking care of Sick and Wounded Seamen, and Inſpector of Naval Hoſpitals; taken upon Oath, the 18th of June 1804.

WHERE are the Chirurgical Operations at preſent performed in His Majeſty's Hoſpital at Plymouth?

In one particular Ward, an operating Table being there placed.

Would it be advantageous to have a Room ſeparately appropriated to that Purpoſe?

Yes; and ſo much was I impreſſed with that Idea on a Viſitation, that I ſtated the Neceſſity of it to the Admiralty, which they acceded to, and one is now preparing.

Do you think it would be advantageous to ſeparate the Duties of the Steward and Agent, ſo that there might be a diſtinct Reſponſibility on each of thoſe Officers?

I was very much of that Opinion when at Plymouth, from perceiving that each of them threw the Blame upon the other; and alſo from the Accounts kept by them being copied from each other, notwithſtanding their Inſtructions direct, that they ſhall jointly inſpect and take Account of all Stores.

Do you conceive the Commiſſion under which you have hitherto acted, as Inſpector of Naval Hoſpitals, ſufficiently ample to enable you to execute the ſeveral Duties of your Office, or would there be any Advantage in more particularly defining the Powers of it?

I feel that there would be a conſiderable Advantage in more particularly defining the Power of my Office, by giving me a Code of Inſtructions, and which I have reaſon to think was intended.

Ewan Law.
John Ford.
Henry Nicholls.

Andw Baird.

No. 18.

Office of Sick and Wounded Seamen,
the 28th January 1804.

Sir,

THE Commiſſioners of Naval Enquiry, when laſt I had the Honour of appearing before them on the general Buſineſs of this Office, having deſired I would explain the Circumſtances which had occaſioned the apparent Expence of Medicines at the Royal Hoſpital at Plymouth, during the late War, to exceed in proportion about One-third what it ought to have been, compared with the Charge for Medicines at the Royal Hoſpital at Haſlar, I requeſt you will be pleaſed to acquaint them, that on an Inveſtigation of the Tradeſmen's Bills, it appears (as it was ſtated to be apprehended at the Time) that the Royal Hoſpital at Haſlar, being entirely ſupplied with Medicines from Apothecaries Hall, became charged under that Head with Drugs and Medicaments only; whereas the Royal Hoſpital at Plymouth, owing to its Diſtance from London, received a conſiderable Proportion of its Supplies from a Druggiſt on the Spot, who was, as I obſerved I apprehended might be the Caſe, in the Practice of furniſhing various Articles for the Uſe of the ſaid Hoſpital, which, notwithſtanding they cannot ſtrictly be conſidered as Medicines, have been paid for under ſuch general Head, and conſequently were returned as ſuch in the Account of the Expenditure of this Office for the different Years of the late War: The principal Articles that have been thus charged againſt the ſaid Hoſpital in the above Account, appear to be Spirits of Wine, Lint, Pearl Aſhes, Honey, Sago, &c.; which Articles were not ſupplied by Apothecaries Hall to Haſlar Hoſpital, amounting, as ſpecified at Foot hereof, to £. 9,774. 2s. 7d.; which Sum, deducted from £. 22,958. 5s. 5¾d. the aggregate Charge for Medicines at Plymouth Hoſpital, leaves only £. 13,164. 2s. 10¾d. for Medicines, an Expence ſomewhat leſs in proportion than appears to have been incurred for the Royal Hoſpital at Haſlar during the like Period.

I am,
Sir,
Your moſt obedient humble Servant,
Wm Fiſher.

The EXPENCE of Spirits of Wine, Lint, Pearl Aſhes, Honey, Sago, &c. paid as Medicines for Plymouth Hoſpital during the late War, was as under; viz.

	£.	s.	d.
In 1793	303	16	1
1794	615	7	0
1795	597	3	6½
1796	1,136	4	7
1797	852	11	2
1798	1,536	11	8
1799	1,630	12	3
1800	1,747	15	9½
1801	1,354	0	6
	£. 9,774	2	7

To John Williams, Eſq.

No. 19.

The Examination of Mr. WILLIAM FISHER, First Clerk and Accountant in the Sick and Hurt Office; taken upon Oath, the 3d of December 1803.

Mr. Fiſher.

HOW long have you been employed in the Sick and Wounded Office, and in your preſent Situation?

I have been in the Office about Eighteen Years, and in my preſent Situation about Nine Years.

How are the Accounts of the Expence of the Sick and Hurt Department kept?

The Sick and Hurt Office has Three ſeparate Accountant Departments, the Home, Foreign, and Sick Priſoners Department. When Money is wanted for the public Service, the Accountant in each requeſts a Letter may be written by the Board to the Treaſurer of the Navy, deſiring him to ſolicit the Sum required from the Treaſury, and at the Foot of the Letter the Balance remaining in the Fund is ſtated; and when the Money is obtained, the Treaſurer tranſmits to the Board his Receipt for it, and is debited therewith. Each Department keeps a diſtinct Account of its own Fund, and aſſigns the different Bills for Payment accordingly. Monies ariſing from the Sale of old Stores, and Sums paid in to clear Impreſts, are, I believe, carried to Account by the Treaſurer of the Navy, under diſtinct Heads; and out of thoſe Two Funds every Department occaſionally aſſigns Bills, where there is a Deficiency in their own Funds.

Has it been uſual to open and keep Accounts with the different Eſtabliſhments of the Sick and Hurt Board at Home and Abroad, in order to form a Compariſon of one Year's Expence with another, and to compare the Expence of the different Eſtabliſhments with each other?

No; no ſeparate Account of Monies paid on Account of the different Eſtabliſhments is kept, but the Payments in each Department are entered in ſeparate Bill Books, according to their Dates. In the Priſoners Department, the Bills are entered under ſeparate Heads, according to the Nations the Priſoners may belong to. All Monies, however, granted upon Impreſt, are of courſe charged againſt the reſpective Parties, as are all Bills drawn, for which full and ſufficient Vouchers have not been received; but the Expence of the different Eſtabliſhments is never made up and compared unleſs particularly called for, or unleſs ſome extraordinary Circumſtances of Expence ſhould induce the Accountant to make ſuch Compariſon for the Information of the Board.

How long do you apprehend it will take to prepare the Comparative Account of the Expence of the Naval Hoſpitals at Haſlar and Plymouth from 1793 to 1802, called for by our Precept of the 29th ultimo?

I am much afraid ſome Months; but it does not relate to my Department.

What Circumſtances do you apprehend can make it neceſſary to require ſo great a Length of Time to prepare it?

As before obſerved, not any Account of the Annual Expence of different Hoſpitals being kept diſtinct, it will become neceſſary to have Recourſe, in moſt Inſtances, to the original Accounts and Tradeſmens Bills, in order to aſcertain the Expence under the different Heads of Expence ſpecified in the Precept.

Are

Mr. Fiſher.

Are the Accounts of the Expence of the Sick and Hurt Department much in Arrear?

Very conſiderably; moſt of the Accounts of the late War are ſtill unſettled, and many of the former War; and there is a daily Accumulation of Arrears of the preſent War.

To what Cauſe has it been owing that the Accounts of the Sick and Hurt Department are ſo much in Arrear?

I apprehend it has ariſen from the Eſtabliſhment having been at all times kept upon too ſcanty a Scale, and to premature Reduction of Clerks at the Termination of War.

Is the preſent Eſtabliſhment of Clerks equal to the current Buſineſs of the Office, and to bring up the Accounts which are in Arrear?

In my Opinion, by no Means, in any of the Departments; moſt certainly not ſo in mine.

Have you repreſented theſe Circumſtances to the Commiſſioners of Sick and Hurt, and applied to them for further Aſſiſtance in your Department?

Frequently, on the Termination of the late War; in conſequence of ſuch Repreſentations, two Clerks were transferred to mine from the Secretary's Department; but ſince the preſent War commenced they have been returned to the Secretary's Office, without any further Aſſiſtance given to me.

What are the Number of Clerks in the Foreign Department, and are they all efficient?

There are Seven beſides myſelf, and they are all efficient.

What are the uſual Hours of their Attendance, and do the Clerks attend regularly?

The Hours of Attendance are from Ten till Four, without any Holidays except Sundays, Chriſtmas Day, and Good Friday, and they attend regularly. A Book has been kept for the laſt Twelve Months for their Signatures (which is cloſed at Half paſt Ten o'Clock) in order to checque their Attendance.

Will^m Fiſher.

Ch. M. Pole.
Ewan Law.
Henry Nicholls.
W^m Mackworth Praed.

No. 20.

The Examination of JOHN HARNESS, M. D. Chairman of the Commiſſioners for Sick and Wounded; taken upon Oath, the 5th of December 1803.

Dr. Harneſs.

HOW long have you been a Commiſſioner for the Care of Sick and Wounded Seamen?

I became a Commiſſioner in February 1800, and Chairman in May 1802.

Has it been uſual for the Commiſſioners of Sick and Wounded to cauſe Accounts to be formed of the Expence of their different Eſtabliſhments, for the Purpoſe of comparing one Year's Expence with another, and the Expence of the different Eſtabliſhments with each other?

Never, that I know of.

Are

Dr. Harneſs.

Are the Accounts of the Sick and Wounded Office ſo kept that ſuch Compariſons can be eaſily made?

I ſhould rather think it would be a Work of Time to make ſuch Compariſons.

How long do you apprehend it will take to prepare the Comparative Account of the Expence of the Naval Hoſpitals at Haſlar and Plymouth from 1793 to 1802, called for by our Precept of the 29th ultimo?

I have made Enquiry, and I underſtand it will take ſome Weeks.

Have the Sub-Accountants of the Sick and Hurt Board, during the late War, rendered Accounts and Vouchers for their Expenditure?

Yes, I have no Doubt of it.

Have ſuch Accounts been examined?

Many have, and many have not.

What is the Proportion of the Accounts of the late War that have been examined?

It is impoſſible for me to anſwer the Queſtion.

Was the Eſtabliſhment of Clerks reduced on the Termination of the late War?

No; the Duties of the Office required an Addition rather than a Reduction.

Are the Accounts of the Sick and Hurt Office much in Arrear?

They are very much in Arrear.

To what Cauſe has it been owing that the Accounts of the Sick and Hurt Department are ſo much in Arrear?

To the Want of a ſufficient Number of Clerks in the ſeveral Departments.

Is the preſent Eſtabliſhment of Clerks equal to the current Buſineſs of the Office, and to bring up the Accounts which are in Arrear?

By no Means, I underſtand.

Has it been repreſented to the Commiſſioners by the Accountants in the different Departments, that the preſent Number of Clerks is inſufficient to carry on the Buſineſs of the Office?

Repeatedly.

What has been done in conſequence?

It has been frequently diſcuſſed at the Board; but I could never get a Majority for encreaſing the preſent Eſtabliſhment.

Has any particular Examination been made by the Sick and Hurt Board into the State of the Accounts, and the Arrangement of the Duties of the ſeveral Clerks, ſo as to aſcertain whether the preſent Eſtabliſhment is ſufficient to bring up the Arrears, and conduct the current Buſineſs of the Office?

There has; I have frequently interrogated the Accountant or Chief Clerk in each Department at the Board on that Subject, and they have ſtated an additional Number of Clerks to be neceſſary.

Has the Board Authority, without Reference to the Admiralty, to employ ſuch a Number of Extra Clerks as Circumſtances may render neceſſary?

I underſtand it has been uſual ſo to do, and the Inſtructions authorize it?

Why has not that Power been exerciſed, to prevent the Accounts getting ſo much in Arrear?

In conſequence of Dr. Weir's delivering a verbal Meſſage from Lord St. Vincent, that he diſapproved of it.

Is any general Regiſter kept of the Sub-Accountants of the Sick and Wounded Board, ſtating the Periods from which Accounts have been delivered, and the Times to which they have been examined?

Accounts, upon being delivered into Office, are regiſtered, but the Periods to which they may be examined are not regiſtered.

Do

Do the Commiſſioners of the Sick and Wounded audit the Accounts of their ſeveral Agents or Sub-Accountants? *Mr. Harneſs.*

As the Accounts are examined by the ſeveral Accountants, they bring them before the Board, with their Remarks upon them, for the Approval or Diſapproval of the Board; by whom, after the ſeveral Objections are removed, they are finally audited and paſſed.

Ch. M. Pole.
Ewan Law. *Jn° Harneſs.*
John Ford.
Henry Nicholls.
Wm Mackworth Praed.

No. 21.

The Examination of JOHN WEIR, M. D. Commiſſioner of Sick and Wounded; taken upon Oath, the 6th of December 1803.

HOW long have you held the Situation of a Commiſſioner of Sick and Wounded? *Dr. Weir.*
Since May 1802.

Are the Accounts of the Sick and Hurt Office much in Arrear?
Yes, very much, I underſtand.

To what Cauſe do you attribute it?
To there not having been a ſufficient Number of Clerks in the Office.

Is the preſent Eſtabliſhment of Clerks ſufficient to perform the current Buſineſs of the Office, and to bring up the Accounts which are in Arrear?
I underſtand they are equal to the current Buſineſs, but not equal to bringing up the Arrears.

Have Repreſentations been made to the Board by the Chief Clerks in the ſeveral Departments, of the Inſufficiency of the preſent Eſtabliſhment of Clerks?
Yes, there have.

What has been done by the Board in conſequence of ſuch Repreſentations?
Repeated Repreſentations have been made by the Chief Clerks within the laſt twelve Months; and about eight or nine Days ago they were deſired by the Board to draw up a Statement of the Aſſiſtance that was requiſite, which the Commiſſioners mean to tranſmit to the Admiralty.

Is the Sick and Hurt Board authorized to employ ſuch Extra Clerks as it may judge neceſſary to carry on the Buſineſs of the Office?
Our Inſtructions authorize us to do ſo.

Why has not ſuch Authority been exerciſed, to prevent the Accounts getting into Arrear?
The Accounts were much in Arrear when I came to the Office, and the Board were ſatisfied of the Neceſſity of encreaſing the Eſtabliſhment; but it was not done, becauſe it was underſtood the Admiralty would not approve of it.

Ch. M. Pole.
Ewan Law. *J. Weir.*
John Ford.
Henry Nicholls.
Wm Mackworth Praed.

No. 22.

The Examination of JOSEPH STEWART, Eſquire, Secretary to the Sick and Wounded Board; taken upon Oath, the 6th of December 1803.

Mr. Stewart.

HOW long have you been Secretary of the Sick and Wounded Board?

I came into the Sick and Wounded Office, as a Clerk in the Secretary's Department, in 1778. I was occaſionally employed in the Foreign Offices for Seamen and Priſoners of War until January 1786, when I was made Chief Clerk in the Foreign Office for Seamen; and was appointed Secretary in February 1793.

What is the preſent Eſtabliſhment of Clerks in the different Departments of the Sick and Wounded Office?

In the Secretary's Department:
1 Firſt Clerk,
5 other Eſtabliſhed Clerks,
2 Supernumerary or Extra Clerks.
In the Home Department for Seamen:
1 Firſt Clerk,
7 Other Eſtabliſhed Clerks,
2 Extra Clerks.
In the Foreign Department for Seamen:
1 Firſt Clerk,
6 Other Eſtabliſhed Clerks,
1 Extra Clerk.
In the Department for Sick Priſoners:
1 Firſt Clerk,
3 Other Eſtabliſhed Clerks.

Are you competent to ſpeak to the Sufficiency of the preſent Eſtabliſhment of Clerks in the Accounting Offices, for executing the Branches of Buſineſs belonging to them?

I conceive that I am.

Are there more Clerks in any of the Departments than are neceſſary to carry on the Buſineſs?

I conceive not.

Are the Duties of the ſeveral Clerks ſo arranged, as to give the greateſt poſſible Facility in carrying on the Buſineſs?

I certainly conceive, if the Buſineſs of the Office were more branched out, it would give greater Facility to the paſſing of the Accounts, as I conceive it impoſſible for the Chief Clerks to perform the different Duties of their Situations, it being expected from them to enter into the Examination of every Paper which has been before examined by their Aſſiſtants, even to the minuteſt Detail of the Calculation.

Into what Branches do you think it would be advantageous to arrange the Buſineſs of the Sick and Wounded Office?

I have turned my Mind to the Subject, and will communicate my Ideas to the Board in Writing.

Are the Accounts of the Sick and Wounded Office much in Arrear?

Very much.

Is the preſent Eſtabliſhment of Clerks ſufficient to carry on the current Buſineſs of the Office, and to bring up the Accounts that are in Arrear?

They are ſufficient for the current Buſineſs of the Office, but certainly are not equal to that, and the bringing up the Accounts in Arrear.

Have

Mr. Stewart.

Have Repreſentations been frequently made to the Board by the Chief Clerks or Accountants in the ſeveral Offices, of the Inſufficiency of the preſent Eſtabliſhment of Clerks?

Such Repreſentations have been made by the Accountants for Seamen in the Home and Foreign Departments, and the Buſineſs in the Department of Sick Priſoners is very much in Arrear; but whether the Accountant has made a Repreſentation or not, I do not know.

What has been done in conſequence of thoſe Repreſentations?

The Subject has been frequently diſcuſſed at the Board, but not any additional Clerks have been entered.

What further Number of Clerks do you apprehend are neceſſary in the ſeveral Departments, to bring up the Accounts that are in Arrear?

I will conſider the Subject, and give my Opinion in Writing.

Are the Clerks now employed in the Sick and Wounded Office efficient?

They are, except one, who is incompetent from ill Health.

What are the uſual Hours of Attendance, and do the Clerks attend regularly?

The Hours are from ten to four; a Checque Book is kept, which is ſigned by the Aſſiſtant Clerks, and the Book is brought into my Room every Morning at half paſt ten o'Clock, and they are in general regular in their Attendance.

Joſeph Stewart.

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.
Wm Mackworth Praed.

OBSERVATIONS on the preſent State of the Sick and Wounded Office, ſo far as relates to the different Departments for Accounts.

FOREIGN DEPARTMENT.

THIS Department conſiſts of an Eſtabliſhment of, one Principal and ſeven Aſſiſtant Clerks; under whoſe Care is placed the Accounts of all Foreign Hoſpitals, as well Eſtabliſhed as Temporary, together with all Sick Quarters in Foreign Parts, and the ſupplying and keeping the Accounts of gratuitous Medicines, Bedding, Neceſſaries, and Antiſcorbutics, for the whole of the Royal Navy. This Department, although on a more extended Scale of late Years than formerly, is not more than ſufficient for carrying on the daily current Buſineſs thereof, which has encreaſed in a Ratio beyond that of the Eſtabliſhment, and conſequently not in the leaſt calculated to reduce or bring up the immenſe Load of Buſineſs which has long been in Arrear. The Number of unſettled Accounts which have accumulated in this Department ſince 1776, is 313, and the Amount of outſtanding Impreſts granted thereon exceeds the Sum of £. 1,000,000.

The Arrears in this Department, although they were conſiderable at the Peace of 1783, have been more than doubled during the late War; and as the exiſting Eſtabliſhment is, as before ſtated, not more than adequate to the current Buſineſs, thoſe Arrears are of courſe moſt rapidly encreaſing at the preſent Period, and call loudly for ſuch additional Aſſiſtance being afforded to the Principal, as may not only prevent a further Accumulation of Arrears, but render him fully adequate to the important Buſineſs of reducing thoſe Arrears, in ſome reaſonable Time, within due Bounds.

Mr. Stewart.

PRISONERS DEPARTMENT.

THIS Department conſiſts of an Eſtabliſhment of one Principal, and three Aſſiſtant Clerks, whoſe Buſineſs it is to examine the Accounts, and make all Supplies and Payments for Sick Priſoners of War, both in Great Britain and Ireland, and alſo in Foreign Parts. Nothing further appears neceſſary to ſhew the Inadequacy of this Eſtabliſhment, than to ſtate, that at the Peace commencing in 1783, when the outſtanding Impreſts did not much exceed £. 500,000, it was judged expedient to retain two Eſtabliſhments for their Liquidation, conſiſting of two Principal and five Aſſiſtant Clerks, Eſtabliſhments which the Event proved were not adequate to the Settlement of quite Half of the ſaid Arrears in ten Years of Peace; the Arrears thus remaining at the End of that Peace were conſiderably augmented during the firſt Years of the late War, and were left attached to this Office, when the two Principals and eight Aſſiſtant's Clerks (the Number to which they were at that Time encreaſed in the two Departments for the Management of the Buſineſs of Priſoners of War) were transferred from this Office to that under the Board of Tranſports in 1796. The whole of thoſe Arrears, with the ſubſequent Accumulation, amounting at the preſent Period to upwards of £ 1,000,000, remain to be brought up by the before-mentioned Eſtabliſhment of one Principal and three Aſſiſtant Clerks, who have alſo to manage all Concerns relative to Sick Priſoners of the preſent War, which ſtill remain under the Care of the Sick and Wounded Board.

It muſt appear ſtrange, that, with the Evidence that the double Eſtabliſhment retained during the Peace ending in 1793, was not able to accompliſh the Liquidation of more than £. 264,653. 2*s*. 6*d*. out of £. 684,590. 11*s*. 3*d*. in ten Years, it ſhould ever have been judged poſſible for a ſingle Eſtabliſhment of one Principal and three Aſſiſtants to proceed with any Effect againſt ſo extraordinary an Increaſe as had taken place at the Period of its Formation in 1796; the Conſequence has been, that inſtead of any Diminution, the Arrears at this Moment exceed £. 1,000,000. Many of the Accounts, more particularly thoſe from Abroad, are extremely intricate and irregular; and, to inſure Juſtice to the Public, do moſt certainly require the utmoſt Care and Attention in their Inveſtigation and Audit.

HOME DEPARTMENT.

THIS Department conſiſts at preſent of an Eſtabliſhment of one Principal and nine Aſſiſtant Clerks, whoſe Duty it is to examine the Accounts, and make all Supplies and Payments for the Royal and Naval Hoſpitals, and Hoſpital Ships, as well all Sick Quarters in Great Britain and Ireland, the current Buſineſs of which is both various and diffuſe, and requires the full Exertion of the preſent Eſtabliſhment to conduct it. The Arrears herein are but inconſiderable compared with the other Departments of the Office; they are ſuch, however, as ought not to remain, much leſs to be encreaſed, by any growing Accumulation of the preſent War.

The Accumulation of the Arrears mentioned in the aforegoing Obſervations muſt have been productive of conſiderable Detriment to the Public, as well as of much Injury and Diſquiet to Individuals. It is matter of ſerious Regret that Accounts have frequently remained in this unſettled State until the Parties immediately concerned, and even their Repreſentatives, were no more. This Uncertainty in the Time of ſettling Public Accounts, it is feared, may frequently have emboldened Sub-Accountants, more particularly thoſe on Foreign Stations, to introduce extravagant and improper Charges into their Accounts, in the hope that they will never come under Examination, but will be ſuffered to remain ſo long a Time unſettled as finally to be deemed obſolete; ſuch outſtanding Impreſts as aroſe previous to 1776 are now begun to be viewed as obſolete, and the Public will be likely to ſuffer from improper Charges having been introduced into the Accounts.

HIS MAJESTY'S HOSPITAL SHIP LE CATON.

No. 23.

LETTER to the Sick and Wounded Board; ſigned "T. Martyn."

1ſt May 1796. Plymouth Dock.

Gentlemen,

IT is poſſible a preſs of Buſineſs may have prevented your Attention to the Expenditure on board thoſe Hoſpital Ships at this Port. The Prodigality, and the Direction of that Profuſion to the Support of Families dependent on Officers belonging to the Caton, is of public Notoriety. The Purſer (Keaſt) exclaims loudly and juſtly againſt their Rapacity. Not only freſh Meat, but thoſe Neceſſaries allowed purpoſely for the Recovery of the Sick, are daily purloined, to the Detriment of the Service, regardleſs to the Sufferings of thoſe who are pining under Maladies which require thoſe Aids for their Recovery. This Information ariſes from Reſentment to the accuſed, only as they are public Men; I do not know them perſonally; but as Officers employed under the Crown, in a Department where the Exerciſe of Humanity is particularly required, their Conduct is not only reprehenſible, but highly criminal. The Surgeon and Lieutenant of the Caton are unworthy of their Stations, and I have, by this Poſt, ſtated their Demerits to Lord Spencer.

I am, Gentlemen,
Your moſt humble Servant,

T. MARTYN.

No. 24.

LETTER to the Sick and Wounded Board; ſigned "T. Martyn."

3d February 1798. Plymouth Dock.

Gentlemen,

A REPORT has obtained that you have recommended Mein, late Surgeon to the Caton Hoſpital Ship, to the Admiralty, for the firſt Vacancy as Surgeon to a Ship of the Line. The Eſtabliſhment and Continuation of a Hoſpital Ship was unneceſſary, as the Apartments in the Royal Hoſpital would contain twice the Number at any Time ſent there, which was judiciouſly repreſented to you by Captain Lane. Thoſe Peculations, openly and daily practiſed on board the Caton to a Syſtem of Theft, fully juſtified an Enquiry, and your firſt Application was to Keiſt, the Purſer, over whoſe Head the Surgeon held the Rod, and he was deterred from a Declaration of the Truth; he was privy to the Depredations, but dared not diſcover them; however, to the Benefit of the Service, the Floating Hoſpital was diſcontinued, but inſtead of Mulct or Fine, or other public Stigma impoſed on the Culprits, Favour (to which meritorious Acts only ſhould lead) is beſtowed on them, although the

Service has ſuffered much by their Controul and Perverſion of thoſe Comforts allowed to the Sick, and the conſequent Loſs of Lives by the Deprivation, at which Humanity ſhudders. Under Malady and Diſeaſe, hundreds have languiſhed for the Want of a ſmall Portion of thoſe Wines and other Neceſſaries proper to their reſpective Complaints.

T. MARTYN.

No. 25.

The Examination of Mr. THOMAS DAWKINS, of Modbury; taken upon Oath, at Plymouth Yard, 28th October 1803.

Mr. Dawkins.

HAVE you been employed in the King's Service?

I have been Forty-ſeven Years in His Majeſty's Service, and near Forty-three Years a Purſer, and now enjoy a Penſion of Thirty-nine Pounds Two Shillings and a Penny a Year, ſubject to the Deduction of Three Pence in the Pound on the ordinary Eſtimate of the Navy, as Purſer of a Third Rate.

Was the Letter now ſhewn you written by you, and ſent to the Earl of Saint Vincent in May laſt, and are the Contents of it a true Statement of the Circumſtances therein mentioned?

Yes; and ſome of the Circumſtances therein ſtated I know to be true, and the others I have been repeatedly informed of by Mr. Keaſt, who is deceaſed.

Was you acquainted with Mr. Samuel Keaſt, late Purſer of Le Caton Hoſpital Ship?

Yes, intimately for Forty Years.

Did he enter into a Contract with the Sick and Hurt Board for Victualling the Sick on board that Ship?

Yes; he has himſelf ſhewn me repeatedly a Copy of the Contract.

At what Time did he enter into ſuch Contract?

I believe on the 8th February 1794.

When did it ceaſe?

On the 11th January 1798.

Did Mr. Keaſt transfer the Contract to any Perſon, and when?

Yes, I believe, Mr. Keaſt made over the Profits of the Contract on the 1ſt March 1794 to Mr. George Bourchier Worgan, then Surgeon's Mate of Le Caton, by an Indenture, a Copy of which (taken by myſelf from an atteſted Copy then in Mr. Keaſt's Poſſeſſion) I now deliver. By this Agreement, Mr. Worgan was to pay Mr. Keaſt One Hundred Guineas per Annum in Quarterly Payments, and guarantee him from all Demands of the Sick and Hurt Board.

After the Contract was transferred, did Mr. Keaſt continue to receive the Money from the Sick and Hurt Board as the Contractor for the Supply of the Sick, and did he continue to pay the Bills of the ſeveral Tradeſmen who ſupplied the Proviſions?

Yes.

What Sums did Mr. Keaſt pay over to Mr. Worgan, after diſcharging the ſeveral Tradeſmen's Bills, and deducting the ſtipulated Sum which Mr. Worgan had agreed to allow him?

The ſeveral Sums mentioned in my Letter to the Earl of St. Vincent.

The

Mr. Dawkins.

How came you to be acquainted with the Sums ſo paid over by Mr. Keaſt to Mr. Worgan?

By aſſiſting Mr. Keaſt in that Part of his Duty; ſeveral of them were paid by myſelf, and I likewiſe diſcharged ſeveral of the Tradeſmen's Bills.

Do you apprehend Mr. Worgan paid any Bills out of the Balance ſo paid over to him on Account of that Contract?

Yes, I dare ſay he paid ſeveral trifling Sums.

Have you underſtood that the Proviſions paid for in the Bills of the Butcher and other Tradeſmen, were entirely uſed for the Suſtenance of the Sick, or was the Expence of the Table kept for the Officers included in ſuch Bills?

I believe, Part of the Meat ſupplied was appropriated to the Uſe of the Officers Table.

Several Letters having been written to the Sick and Hurt Board, under the Signature of "T. Martin;" ſtating improper Practices on board Le Caton Hoſpital Ship, do you know by whom they were written?

No, I never heard of ſuch a Correſpondence.

Thomas Dawkins.

Ewan Law.
John Ford
Henry Nicholls.

ARTICLES of Agreement indented, had, made, concluded, and agreed upon, this 1ſt Day of March, in the 34th Year of the Reign of our Sovereign Lord George the Third, by the Grace of God of Great Britain, France, and Ireland King, Defender of the Faith, and ſo forth, and in the Year of our Lord One thouſand Seven hundred and Ninety-four, between Samuel Keaſt, Purſer of His Majeſty's Ship Le Caton, of the one Part, and George Bourchier Worgan, Surgeon's Firſt Mate of the ſaid Ship, of the other Part, as follows; that is to ſay:

WHEREAS the ſaid Samuel Keaſt has entered into a Contract, bearing date the 8th Day of February laſt paſt, for ſupplying and providing the Sick and Wounded Seamen which may from Time to Time be ſent on board the ſaid Ship, with Proviſions and other Neceſſaries, according to the Terms and Propoſals in the ſaid Contract particularly mentioned and ſet forth: And whereas the ſaid Samuel Keaſt, not being minded and deſirous of continuing the ſaid Contract, has applied to the ſaid George Bourchier Worgan to undertake the ſaid Contract, and thereby relieve and take off from him the ſaid Samuel Keaſt the Burthen and Trouble thereof: And whereas the ſaid George Bourchier Worgan, conceiving that ſome Emoluments may ariſe and be obtained by the ſaid Contract, doth hereby, in conſideration of his the ſaid Samuel Keaſt relinquiſhing to him the ſaid Contract, and all Emoluments and Profits which may happen, ariſe, or be obtained by means of the ſaid Contract, for himſelf, his Executors and Adminiſtrators, covenant, promiſe, and agree, to pay to him the ſaid Samuel Keaſt, his Executors, Adminiſtrators, and Aſſigns, until the Expiration and final Concluſion of the ſaid Contract, the Yearly Sum of One Hundred Guineas, which ſaid Sum of One Hundred Guineas is to be paid Quarterly, and every Quarter of a Year, as the ſame ſhall become due. Now theſe Preſents witneſs, That for the Conſideration aforeſaid, and for and in conſideration of the mutual Truſt and Confidence which they the ſaid Samuel Keaſt and George Bourchier Worgan reſpectively

Mr. Dawkins.

tively repoſe in each other, it is hereby mutually agreed by and between the ſaid Parties to theſe Preſents, in Manner and Form following, that is to ſay; The ſaid Samuel Keaſt and George Bourchier Worgan, each for himſelf ſeverally and reſpectively, and for his ſeveral reſpective Executors and Adminiſtrators, Doth hereby covenant, promiſe, grant, and agree to and with the other of them, his Executors, and Adminiſtrators reſpectively, in Manner and Form, and ſubject to the ſeveral Covenants, Conditions, and Agreements, hereinafter ſpecified and agreed upon; that is to ſay:

1ſt. That the ſaid Contract ſo entered into by him the ſaid Samuel Keaſt, ſhall continue and remain in the Name of the ſaid Samuel Keaſt, and that he the ſaid Samuel Keaſt ſhall aſſiſt and give his perſonal Aſſiſtance in the aiding, aſſiſting, and continuing the ſaid Contract; and ſhall and will take upon himſelf, and manage, with the Aſſiſtance and Advice of the ſaid George Bourchier Worgan, the ſaid Contract, and ſhall not be deficient in the Execution thereof, but ſhall and will at all Times, during the Continuance of the ſaid Contract, be aiding and aſſiſting therein.

2dly. That the ſaid George Bourchier Worgan, his Executors and Adminiſtrators, ſhall, for the Conſiderations aforeſaid, take and receive to himſelf and themſelves, and to his and their own Uſe, all and all Manner of Emoluments which now do or ſhall, or may hereafter ariſe or grow due, for or on Account of the ſaid Contract.

3dly. That the ſaid Samuel Keaſt ſhall and will uſe his utmoſt Endeavours, Skill, Care and Aſſiduity, Diligence and Attention, in all the Affairs and Concerns of the ſaid Contract.

4thly. That he the ſaid Bourchier Worgan, his Executors and Adminiſtrators, ſhall and will, for and in lieu and in conſideration of the Profits and Emoluments of the ſaid Contract, pay or cauſe to be paid Yearly and every Year during the Continuance, and home to the Day of the Expiration of the ſaid Contract, unto the ſaid Samuel Keaſt, his Executors and Adminiſtrators, the Yearly Sum of One Hundred Guineas, by Quarterly Payments, the firſt Payment thereof to begin and be made on the 1ſt Day of July next enſuing the Date hereof.

5thly. That if any Debt or Debts ſhall be contracted, or ſhall hereafter be due or payable from the ſaid George Bourchier Worgan, or any Loſs or Loſſes be ſuſtained for or on Account or by reaſon or means of the ſaid Contract, that then and in that Caſe the Goods and Chattels, Lands and Tenements, of him the ſaid Samuel Keaſt, his Executors and Adminiſtrators, ſhall not be anſwerable or liable to pay or diſcharge ſuch Debt or Debts; and he the ſaid George Bourchier Worgan doth hereby, for himſelf, his Executors and Adminiſtrators, covenant and agree to ſave harmleſs and keep indemnified him the ſaid Samuel Keaſt, his Executors and Adminiſtrators, of and from all ſuch Loſſes, Coſts, Damages, Charges, and Expences, which may happen, ariſe, accrue for or on Account of the ſaid Contract as aforeſaid.

6thly. That if at any Time hereafter, upon a mature Examination and Conſideration of theſe Preſents, it ſhall and may appear neceſſary to execute any further or other Article, Deed, or Inſtrument, the better to expreſs the Intention of the Parties hereto, or to enable them to carry the Intentions aforeſaid into Effect, then and in ſuch Caſe each of them the ſaid Parties to theſe Preſents do hereby mutually and reciprocally covenant, promiſe, and agree unto and with each other, that each of them the ſaid Parties, each paying his Part or Share of the Expences thereof, ſhall and will make, do, and execute all and every ſuch further lawful and reaſonable Articles, Agreements, Deeds, Inſtruments, Covenants, Matters, and Things whatſoever, as Counſel, or others learned in the Law, ſhall adviſe or recommend as being expedient and neceſſary for the Purpoſes aforeſaid.

7thly. That

Mr. Dawkins.

7thly. That if at any Time during the Continuance of the ſaid Contract, or at or after the End thereof, any Diſpute, Doubt, or Queſtion, ſhall ariſe between the ſaid Parties hereto, or their reſpective Executors or Adminiſtrators, touching the ſaid Contract, or any Covenants, Clauſes, Word, or Thing herein contained, then and in ſuch Caſe every ſuch Diſpute, Doubt, or Queſtion, ſhall be determined by an indifferent Perſon to be for that Purpoſe elected by the ſaid Parties, or their reſpective Repreſentative or Repreſentatives, within twenty Days next after ſuch Diſpute or Difference ſhall ariſe or happen; and in caſe the ſaid Parties, or their Repreſentative or Repreſentatives, cannot agree in chooſing ſuch Perſon as aforeſaid, then the Diſpute, Doubt, or Queſtion, ſhall be determined by Two indifferent Perſons, one of whom ſhall be choſen or elected by each of the ſaid Parties hereto, his or their Repreſentative or Repreſentatives, within Forty Days next after ſuch Diſpute or Diſputes, Doubt or Queſtion, ſhall happen; and in caſe ſuch Two Perſons cannot agree and determine the Matters to them referred within Forty Days next after ſuch Reference, then the ſame ſhall be determined by ſuch One indifferent Perſon as the ſaid Two Referees or Arbitrators ſhall appoint Umpire for that Purpoſe, within Forty Days next after he ſhall be ſo appointed Umpire, each Party, or his or their Repreſentative or Repreſentatives, ſhall and will enter into Arbitration Bonds for the due and faithful Performance of ſuch Award as ſhall be made between them; and whatſoever Award, Order, and Determination, the Arbitrator or Arbitrators, or the ſaid Umpire, ſhall within the reſpective Times aforeſaid make between the ſaid Parties, or their reſpective Repreſentative or Repreſentatives, in and about the Premiſes, each of the ſaid Parties doth hereby for himſelf, his Executors, and Adminiſtrators, covenant and agree to ſtand to, perform, and keep, without any further Suit at Law or Trouble whatſoever; and it is hereby agreed, that ſuch Award, Order, or Determination of the ſaid Arbitrator or Arbitrators, or Umpire, or the Submiſſion to be thereby made, ſhall and may, as ſoon and conveniently as may be after making the ſaid Award, be made a Rule of His Majeſty's Court of King's Bench, if the Juſtices there ſhall think fit; and no Action at Law or Suit at Equity ſhall be commenced or proſecuted by either Party until after ſuch Arbitration ſhall be finiſhed; and if either Party ſhall refuſe to name an Arbitrator when required, or to join in ſuch Submiſſion to ſuch Arbitrator, by not executing Arbitration Bonds, then the Party ſo refuſing, his Executors or Adminiſtrators, ſhall forfeit unto the other of them the Sum of £ 500 of lawful Money of Great Britain.

And, for the due, faithful, and punctual Performance of all and every the Covenants, Clauſes, and Agreements hereinbefore contained, by and on Behalf of the ſaid Parties reſpectively hereto, they the ſaid Parties, for themſelves ſeverally and reſpectively, and for their ſeveral and reſpective Executors and Adminiſtrators, do hereby ſeverally and reſpectively bind themſelves, their ſeveral and reſpective Heirs, Executors, and Adminiſtrators, in the Penal Sum of £. 500 of lawful Money of Great Britain.

In witneſs whereof the Parties aforeſaid have hereunto ſet their Hands and Seals the Day and Year aforeſaid.

Sealed and delivered (the Paper being firſt duly ſtamped) in the Preſence of

Sam. Keaſt, (L. S.)
G. B. Worgan, (L. S.)

Theſe are to certify, That the foregoing is a correct Tranſcript, taken by me from an atteſted Copy of the original Agreement then in the Poſſeſſion of Mr. Keaſt.

Thomas Dawkins.

Ewan Law.
John Ford.
Henry Nicholls.

No. 26.

The Examination of Mr. GEORGE BOURCHIER WORGAN, Surgeon in His Majeſty's Navy, and late Surgeon's Mate of His Majeſty's Hoſpital Ship Le Caton; taken upon Oath, 8th November 1803.

Mr. Worgan.

HOW long did you act as Surgeon's Mate of Le Caton?

I believe from 1793, ſoon after the Commencement of the War, till ſome little Time before ſhe was converted into a Priſon Ship.

Do you know whether it was ſuggeſted to the late Mr. Samuel Keaſt, Purſer of that Ship, that he was to keep a Table for the Officers out of the Profits of the Contract which he had for Victualling the Sick that might be ſent on board her?

I never heard any ſuch thing ſuggeſted to him.

Was the Contract transferred to you by an Indenture, bearing Date 1ſt March 1794?

It was transferred, but I do not recollect the Date of the Indenture.

Is the Paper now ſhewn to you a Copy of that Indenture?

Yes, I believe it is, Word for Word.

Was the Contract transferred to you on your own Account, or was any Perſon intereſted with you in ſuch Transfer?

Previous to the Contract being transferred to me, I aſked Dr. Mein, the Surgeon of the Ship, whether he would take a Part of it? he conſented; and what Profit came to me, he had the Half of.

Did Mr. S. Keaſt, after the Contract was transferred, continue to pay all the Bills for the Supply of the Sick of that Ship?

He did the chief Part, but ſome trifling Articles were paid for by me; but having Reaſon to believe that Mr. Keaſt made out fictitious Bills, I called upon ſome of the Tradeſmen, who ſaid that Mr. Keaſt had ordered white Biſcuit and Meal to his own Houſe, which were charged for the Uſe of the Sick, and detracted from my Profits. I have likewiſe found Madeira Wine charged in the Bills, which was not had for the Uſe of the Sick or Meſs.

As you was entitled by your Agreement to the whole Profits of the Contract, after paying Mr. Keaſt the Hundred Guineas therein ſtipulated for, why did you permit this Practice?

Mr. Keaſt uſed often to ſay, that if I would not allow it, he would give up his Ship to deprive me of the Contract.

What Profits did you receive as the Farmer of that Contract?

I cannot tell; I kept no regular Account of it; but I think, upon an Average my Share was about One Hundred Pounds a Quarter, and Doctor Mein's as much.

Were there any Articles ſupplied for the Uſe of the Officers' Meſs by the Tradeſmen who ſupplied the Sick?

I had every Article for the Meſs, including Wine, from the Tradeſmen who ſupplied the Sick.

Were ſuch Articles paid for out of the Profits of the Contract?

Yes; I found the Table for the Meſs, conſiſting of the Purſer, the Surgeon, and myſelf, and ſometimes Two or Three other Aſſiſtants.

Who kept the Account of the Sick to be victualled?

The Surgeon.

Who

Who directed the Men's Diet?

Mr. Worgan.

The Aſſiſtants who viſited them, and who gave them the Option of Beef or Mutton when on full Diet.

Have you any Reaſon to believe that a greater Number of Sick were paid for as being victualled, than were actually victualled?

No.

Have you any Reaſon to believe that Mr. Samuel Keaſt did not pay over to you all the Profits of the Contract?

Yes, from the Circumſtances before ſtated; and Mr. Keaſt would never render me any Account of the Money he received from the Sick and Hurt Board.

Did you pay Mr. Keaſt more than the One Hundred Guineas per Annum which you agreed with him for?

Yes, I did, when it was a good Quarter, from there being a great Number of Patients, and many in Fevers; I have given him from Ten Pounds to Twenty Pounds over the Allowance.

Do you know if it was a general Practice for the Contractors for victualling the Sick on board Hoſpital Ships to find a Table for the Officers?

I do not know that it was a general Practice, but it was done by Mr. James, the Purſer and Contractor on board the Tiger Hoſpital Ship, in the American War, of which Ship I was Surgeon's Mate.

G. B. Worgan.

Ewan Law.
John Ford.
Henry Nicholls.

No. 27.

CONTRACTED and Agreed this Eighth Day of February 1794, between the Commiſſioners for taking care of Sick and Wounded Seamen; for and on Behalf of His Majeſty on one Part, and Mr. Samuel Keaſt, Purſer of His Majeſty's Hoſpital Ship Le Caton, on the other Part: AND the ſaid Samuel Keaſt, for and in Conſideration of the Money hereinafter agreed to be paid him by the ſaid Commiſſioners, doth contract and oblige himſelf to provide for all ſuch Sick and Wounded Seamen, and Marines, as ſhall from Time to Time be received on board His Majeſty's Hoſpital Ship aforeſaid, the following Daily Allowance of Proviſions and Neceſſaries hereinafter mentioned, to be iſſued in ſuch a Manner as ſhall be demanded by the Surgeon of the ſaid Ship.

Patients on Low Diet. } TO have one Pint and a half of Milk Pottage, or Rice Milk, or Panada; eight Ounces of Bread, two Ounces of Butter, or one Pint of Milk or Broth, at the Diſcretion of the Surgeon; for Drink, Toaſt and Water, Phtiſan or White Decoction, or any other of the following cooling Drinks, when they ſhall be ordered by the Surgeon; Orange Whey, Orange and Lemon Water, Tamarind Whey and Water, Vinegar Whey, Balm or Sage Tea. Theſe Drinks and various Diets being mentioned that the Surgeon may make his choice of either, as he may judge proper for the reſpective Patients.

But

Patients on Half Diet. } TO have for Breakfaſt one Pint and a half of Milk Pottage; for Dinner, eight Ounces of boiled Mutton, or roaſted, at the Diſcretion of the Surgeon; one Pint of Broth, eight ounces of light Bread Pudding, eight Ounces of Greens, ſixteen Ounces of Bread, with three Pints of Small Beer.

Patients on Full Diet. } FOR Breakfaſt the ſame as thoſe upon Half Diet; for Dinner, ſixteen Ounces of Beef, one Pint of Broth, ſixteen Ounces of Greens, ſixteen ounces of Bread, with two Quarts of Small Beer.

Supper in theſe two laſt-mentioned Diets, to be of the Broth left at Dinner, or of Milk Pottage, at the Diſcretion of the Surgeon.

That three Quarters of an Ounce of Oatmeal, with Half a Pint of Milk, ſhall be allowed to a Pint and a Half of Pottage, and Half an Ounce of Oatmeal to a Pint of Broth, with a ſufficient Quantity of Onions or Leeks, and Potherbs; that proper Quantities of Pepper, Salt, and Vinegar, ſhall alſo be provided, ſuitable to the reſpective Kinds of Diet.

And the ſaid Samuel Keaſt doth alſo contract and oblige himſelf to victual all the Nurſes on board the ſaid Ship, in the ſame Manner as the Sick in the Scheme of Full Diet above mentioned; and to provide ſo many Lamps with Oil to burn in the Sick Wards, and Candles for the Nurſes, together with all ſuch other Neceſſaries as ſhall be directed by the Surgeon; and to prevent any Miſunderſtanding in what is meant by the Word Neceſſaries, all ſuch Things are intended thereby, as the Surgeon of the ſaid Ship ſhall think proper for the Recovery of the Sick, excluſive of Medicines, and over and above the Articles comprized in the Schemes of Diet above-mentioned.

And as Barley Water and Phtiſan are conſidered as proper Drinks for the Sick, they are likewiſe to be furniſhed by the ſaid Samuel Keaſt, when directed by the Surgeon of the ſaid Ship, excluſive of the Articles in the above-mentioned Schemes of Diet; and proper Utenſils and Fire for dreſſing the Victuals of the Sick, as well as for the Uſe of the Wards, are alſo to be provided by the ſaid Samuel Keaſt, and he is to cauſe the Bed Linen and the Body Linen of the Sick, and the Dreſſings and Bandages belonging to the Wounded, to be waſhed as often as ſhall be neceſſary.

But if the ſaid Samuel Keaſt ſhall at any Time think that the Surgeon of the ſaid Ship orders any thing that is not intended by the ſaid Commiſſioners, he is, in ſuch Caſe, to report the ſame to the ſaid Commiſſioners, who will judge whether their Intention is exceeded.

That when any Man ſhall be diſcharged from the Hoſpital Ship, the Bed and Bedding in which he laid ſhall be aired, and made perfectly ſweet and clean, before any other Patient be put into it; and in caſe of Infection, purified with the Smoke of Brimſtone.

In Conſideration of his well and truly performing all and ſingular the Obligations contained in the foregoing Articles or Clauſes, the ſaid Commiſſioners do agree, and oblige themſelves to cauſe to be paid, according to the Cuſtom of their Office, unto the ſaid Samuel Keaſt, his Executors, Adminiſtrators, and Aſſigns, after the Rate of one Shilling per Man per Diem for each ſuch Sick and Wounded Seaman or Marine received and taken care of on board the ſaid Ship Le Caton as aforeſaid, and the like for every Nurſe victualled by him.

This Contract to commence from the Date hereof, and to continue for ſix Months certain; and if either of the Parties ſhall think proper to vacate the ſame at the aforeſaid Term of ſix Months, one Month's Notice thereof is previouſly to be given in Writing to the other; and the like Warning is to be given at any Time afterwards, when either of the ſaid Parties are minded to vacate the Contract.

In

In witneſs whereof the Parties firſt above named have, to theſe preſent Articles of Agreement, interchangeably ſet their Hands and Seals, the Day and Year firſt above written.

Samuel Keaſt.

Signed, ſealed, and delivered
(being firſt duly ſtamped)
in the Preſence of

Abm Jeffery.
Saml Day.

No. 28.

Letter of the Sick and Wounded Board to Mr. SAMUEL KEAST.

Office for Sick and Wounded Seamen;
16th May 1795.

Gentlemen,

WE have received your Letter of the 29th ultimo, and conſent to allow you One Shilling and Four Pence per Man per Diem, for Victualling Sick and Wounded Seamen on Board His Majeſty's Ships Le Caton and Chatham, at Plymouth; ſuch Allowance to commence on the 1ſt April laſt, and to continue ſo long only as the encreaſed Price of Proviſions may juſtify it.

We are, &c.

W. Gibbons.
Robt Blair.

Mr. Keaſt,
Le Caton, and
Mr. Harper,
Chatham,
Plymouth.

No. 29.

Letter of the Sick and Wounded Board to Mr. SAMUEL KEAST.

Office for Sick and Wounded Seamen;
25th October 1797.

Sir,

WE have received your Letter of the 21ſt Inſtant, and acquaint you, that we conſent to allow you One Shilling and Three Pence per Diem, for Victualling Sick and Wounded Seamen, &c. on Board His Majeſty's Hoſpital Ship Le Caton, at Plymouth, from the 1ſt Inſtant, till we ſee Reaſon to alter our Determination; but we do not think proper to enter into a Contract with you at that Rate.

We are, &c.

W. Gibbons.
J. Johnſtone.
Gib. Blane.

Mr. *Samuel Keaſt,*
Le Caton,
Plymouth.

No. 30.

Office for Sick and Wounded Seamen;
the 29th June 1804.

AN ACCOUNT of Sums of Money paid Mr. SAMUEL KEAST, Purſer of His Majeſty's Ship Le Caton, for Victualling Sick and Wounded Seamen, during the late War:—Prepared in purſuance of a Precept from the Commiſſioners of Naval Enquiry; dated the 20th June 1804.

YEARS.		Number of Patients and Servants Victualled for a Day in each Year.		
		Patients.	Servants.	TOTAL.
	£. s. d.			
1794 - -	2,583 16 —	48,108	3,568	51,676
1795 - -	5,135 5 8	77,199	5,454	82,653
1796 - -	5,528 12 —	77,232	5,697	82,929
1797 - -	5,292 13 4	74,187	5,203	79,390
1798 - -	214 12 —	2,785	434	3,219
£.	18,754 19 —	279,511	20,356	299,867

Jn° Harneſs. *W. Gibbons.*

No. 31.

LETTER of the Sick and Wounded Board.

Office for Sick and Wounded Seamen;
29th June 1804.

Gentlemen,

HAVING, in preparing the Return to your Precept of the 20th Inſtant, diſcovered an Overpayment made by the Inadvertence of one of our principal Clerks, who is ſince dead, to Mr. Samuel Keaſt, on his Accounts for Victualling the Sick on Board Le Caton, between the 1ſt October 1797 and the 31ſt January 1798, amounting to £. 87. 17. 3. and having called on the Executrix of the late Mr. Samuel Keaſt to repay the ſame, we think it proper to apprize you thereof.

We are,
Gentlemen,
Your moſt humble Servants,
Jn° Harneſs.
W. Gibbons.
J. Weir.

Commiſſioners of Naval Enquiry.

No. 32.

LETTER of the Sick and Wounded Board.

Office for Sick and Wounded Seamen;
the 4th July 1804.

Sir,

OUR Secretary having laid before us your Letter to him of Yeſterday's Date, requeſting he would let you know for the Information of the Commiſſioners of Naval Enquiry, whether the Overpayment of £. 87. 17. 3. to Mr. Keaſt, late Contractor for Victualling Sick and Wounded Seamen on Board Le Caton, aroſe from the Order of the Board for reducing the Price from One Shilling and Four Pence to One Shilling and Three Pence per Man per Diem, having been overlooked: We acquaint you in return to your ſaid Letter, that the Overpayment in queſtion does appear to have ſo ariſen.

We are,
Sir,
Your very humble Servants,

Jn° Harneſs,
W. Gibbons.

John Williams, Eſq.

97

THE

EIGHTH REPORT

OF THE

COMMISSIONERS

OF

NAVAL ENQUIRY.

HIS MAJESTY'S VICTUALLING DEPARTMENT AT PLYMOUTH.

EMBEZZLEMENT OF THE KING'S CASKS.

Ordered to be printed 16th July 1804.

To the Honourable the COMMONS of the United Kingdom of GREAT BRITAIN and IRELAND, in Parliament aſſembled.

THE EIGHTH REPORT of the COMMISSIONERS appointed by an Act of the Forty-third Year of His MAJESTY's Reign, intituled,

"An Act for appointing Commiſſioners to enquire "and examine into any Irregularities, Frauds, or "Abuſes, which are or have been practiſed by "Perſons employed in the ſeveral Naval Depart- "ments therein mentioned, and in the Buſineſs "of Prize Agency, and to report ſuch Obſer- "vations as ſhall occur to them for preventing "ſuch Irregularities, Frauds, and Abuſes, and "for the better conducting and managing the "Buſineſs of the ſaid Departments, and of Prize "Agency, in future."

HIS MAJESTY'S VICTUALLING DEPARTMENT AT PLYMOUTH.

Victualling Department at Plymouth.

IN the Courſe of our Enquiries at Plymouth, we examined into ſeveral Matters in the Victualling Department, and have to notice ſome Abuſes and Irregularities which have prevailed therein.

The Buſineſs of this Branch is for the moſt Part carried on at the Victualling-Office at Plymouth; but the Brewery, and principal Part of the Cooperage, are carried on at Southdown, about Four or Five Miles from Plymouth on the Weſt Side of Hamoaze.

We ſhall arrange our Report on this Department under the following Heads:

EMPLOY and PAY of COOPERS.

RECEIPT, ISSUE, and ACCOUNT of PROVISIONS and STORES IN GENERAL.

RECEIPT and MANAGEMENT of COALS.

SALE of OLD STORES.

EMPLOY

Victualling Department at Plymouth.

EMPLOY and PAY of COOPERS.

THE Coopers are employed either by the Day or by Piece-Work. The Numbers borne at the Time of our Enquiry were as follows: At Plymouth, Eleven working by the Day, called Day-Coopers; Eight working by the Piece, called Block-Coopers; and at Southdown Six Day-Coopers and Forty-four Block-Coopers. The eſtabliſhed Rate of Pay for the Day-Coopers is Two Shillings and Sixpence a Day, and Sixpence an Hour for extra Time. The Block-Coopers can earn, upon an Average, about Seven Shillings and Sixpence a Day. It is obvious, that either the Wages by the Day are too low, or the Prices of Piece-Work, by which ſo much more may be earned, are ſet too high. The Prices of Piece-Work were reviſed in January 1803, but the Maſter-Cooper at Southdown was not conſulted on the Occaſion. In his Opinion, the Prices then ſettled are not fair and equal; the Work upon ſome Articles being much more profitable than upon others. We underſtand that upon ſome Jobs, ſuch as Repairs called Trimming, Twelve Shillings a Day may be earned, while upon others, no more than Six or Seven Shillings a Day can be earned, though the ſame Degree of Skill be required, and equal Diligence be exerted in both Caſes: The conſequence is, that thoſe to whom the leſs profitable Jobs are allotted become diſſatisfied with their Officers, and Jealouſies and Cabals ariſe among them which are injurious to the Service, and there is reaſon to believe that this Circumſtance has ſometimes been the Cauſe of their making unfounded Charges againſt their Officers.

Appendix, N° 1.

Appendix, N° 2.

Appendix, N° 3.

Appendix, N° 2.

It follows, that the Prices ſhould again be reviſed, and more equally apportioned, or that ſome Articles of the Work, to which it may be found impoſſible to ſet fair and equitable Prices, ſhould be no longer performed by the Block-Coopers who work by the Piece, but by the Day-Coopers. We apprehend that the repairing or trimming of Caſks is an Article of this Deſcription. According to the preſent Scheme of Prices, the ſame Sum is allowed for repairing or trimming a Caſk, whether it requires much or little Repair, or merely to have the Head taken out for the Purpoſe of being cleaned and aired. This holds out to the Perſon employed a Temptation to get rid of a Job which will detain him long, and his Intereſt leads him to lay aſide Caſks wanting much Repair (which is eaſily managed by wilfully rendering them unſerviceable) that he may go on with others to which little Work is wanting.

The Account of Work performed by the Block-Coopers at Southdown as at preſent given in by themſelves every Second or Third Day, to one of the Maſter-Cooper's Clerks, and the firſt Clerk to the Clerk of the Checque, Mr. John William Skardon, who is the principal Officer in the Checque Department at that Place: Mr. Skardon informed us, that the Maſter-Cooper or his Foreman have ſome Method of aſcertaining whether the Accounts be correct, though he himſelf did not underſtand how it was

Appendix, N° 4.

was done. Having mentioned Mr. Skardon, we must not pass over without Notice, that he was appointed to his Situation, a Place of considerable Trust and Importance, at a very unfit Age, namely, between Sixteen and Seventeen.

Victualling Department at Plymouth.

We think this Mode of taking the Account of the Work performed by the Coopers, upon which their Wages are paid, is very loose and unsatisfactory; we therefore recommend, that in future an Account of the Work completed by each Individual be taken daily by a Clerk to the Clerk of the Checque, and the Master-Cooper or his Foreman. To prevent Imposition, as soon as the Account has been taken of the Work, the Broad Arrow, or some other distinguishing Mark, should be put thereon, in Proof of its having been carried to the Account of the Workman.

A Fine of Twenty Shillings is now imposed on such Coopers as give in false Accounts of their Work, which it may be proper to continue.

Receipt, Issue, and Account of PROVISIONS and STORES IN GENERAL.

The Mode of receiving, issuing, and accounting for Provisions and Stores, is detailed in the Evidence of the Agent-Victualler, Clerk of the Checque, and Storekeeper. A proper Survey of them, before they are received, appears to be uniformly taken. But the receiving Part does not seem to be conducted quite so regularly; none of the Officers are required to attend; a Clerk to the Clerk of the Checque, and a Storekeeper's Clerk, perform this Duty. We think it might be advantageous if one of the Officers were to attend occasionally, together with the Clerks. The Provisions, before they are received or taken in Charge, are sometimes brought into the Store Rooms, where other Stores are deposited which have been received. This Practice is likely to occasion Mistakes, and may be made the Means of Fraud. We therefore recommend that the Provisions not surveyed and received, should be kept as distinct as possible from those which have been received; that, as far as Circumstances will allow, they should not be brought together into the Store Rooms; and that whenever it is done, those which have not been received should be taken in Charge as soon as possible.

Appendix, N°s 5, 6, & 7.

Coals and Staves are the only Stores received from Contractors at Southdown. The Receipt of Coals is generally attended by the Clerk of the Brewhouse only. The Master-Cooper attends the Receipt of Staves, and takes an Account of the Quantity; and although it is the Duty of a Clerk to the Clerk of the Checque to attend the Receipt, yet his Account has sometimes been copied from that of the Master-Cooper.

Appendix, N° 8. Appendix, N° 2.

Victualling Department at Plymouth.

The empty Caſks returned from Ships are received by a Day-Cooper. The Storekeeper's Clerk, and the Clerk of the Clerk of the Checque, whoſe Duty it is to take Accounts of the Receipts of Stores, uſually copy from each other. This is an Irregularity which has prevailed, more or leſs, in all the Departments which we have inſpected. Where Two or more Perſons are required to take Accounts, or make Meaſurements, one only takes the Account or Meaſures, and the others copy from him. The Object of requiring more than one to be employed on ſuch Services, namely, the Prevention of Frauds or Miſtakes, is thus wholly defeated. Attention on the Part of the ſuperior Boards, in enforcing the Performance of this Duty, is perhaps the only Means that can be uſed for preventing the Neglect of it.

Appendix, N° 8.

Hops and Malt for the Brewery are received at Southdown. The former are ſent from the King's Stores at Deptford, and taken according to the Invoice. We think this Article ſhould be weighed, and an Account of the Weight taken before it is received into Store. The Malt is purchaſed by an Agent employed by the Victualling Board; it is meaſured before it is received, and a ſmall Sample of each Cargo ſent to the Agent-Victualler.

The Iſſue of Proviſions and Stores at the Victualling-Office appears to be conducted with Regularity.

The Proceſs of accounting for Proviſions and Stores received and iſſued in this Department is clear, regular, and methodical; but there is a remiſſneſs in forwarding the Accounts to the Board, which ſhould be corrected. In the laſt War, they were at one Time Seven Quarters in Arrear, and at the Time of our Enquiry, the Accounts of the Three preceding Quarters had not been tranſmitted. The Check intended by requiring Accounts becomes of little Uſe, or is entirely defeated, if they are not called for and examined at ſhort Periods after the Tranſactions or Dealings to which they relate. There is a general Order of the Victualling Board, that Surveys of the Remains in Store ſhould be made Annually. Periodical Surveys are ſtrongly recommended by the Commiſſioners appointed to enquire into Fees, &c. in their Eighth Report, which treats of this Department. The Recommendation and Obſervations in Support of the Meaſure appear to us extremely proper and juſt. But it was ſtated to us by the Agent-Victualler, that it is impoſſible to comply with the Order on this Subject in time of War. If it be ſo, it ſhould be repreſented to the Board, and the Order ſhould be altered; for it tends to general laxity of Diſcipline if diſregard to Orders paſs unnoticed. On the other hand, if ſuch Surveys be practicable in time of War, a Meaſure of ſuch apparent Utility and Importance ſhould not be obſtructed by Prejudices, or abandoned on account of Difficulties which Perſeverance might overcome.

Appendix, N° 5.

It

Victualling Department at Plymouth.

It was ſtated to us, that when there was only a ſmall Quantity of any Species of Proviſions in Store, an Account of the Remains was taken, and compared with the Ledger, and if any Deficiency or Surplus appeared, the Storekeeper was credited with the former, or charged with the latter in the Quarterly Account:—But as the Quarterly Accounts have been very much in arrear, we think the Deficiency or Surplus diſcovered by ſurveying the Remains ſhould be noticed in the Letter to the Board accompanying the Weekly Statement of Proviſions in Store.

That we might be the better able to judge of the Correctneſs of the Accounts, as to the Receipt and Iſſue of the Proviſions in this Department, we called for an Account of the Quantities of Proviſions, and other Articles, carried to the Credit of the Storekeeper in the Quarterly Accounts in each Year, from the 1ſt January 1790 to the 31ſt December 1802, under the Head of Deficiencies, and of the Quantities charged againſt him, in the way of Surplus. We received the Account entered in the Appendix, No. 9.

Obſerving that the Surpluſes on ſome Articles were very conſiderable, we required a Statement of the Manner in which ſuch Surpluſes were ſuppoſed to have ariſen. The Statement returned to us is alſo entered in the Appendix, No. 10.

In ſo extenſive a Concern as the Receipt and Iſſue of Proviſions in the Victualling Department, it is reaſonable to expect that Deficiencies and Surpluſes ſhould from Time to Time ariſe. But the Amount of thoſe appearing in this Account, and the Reaſons aſſigned for them in the Statement, ſufficiently ſhew the Neceſſity of taking the Remains by actual Surveys, as frequently as poſſible, that the Deficiencies and Surpluſes ſhould not accumulate to ſuch an Extent; that Miſtakes ſhould be examined and corrected while the Tranſactions are recent, and the Occaſion of ſuch Miſtakes might be eaſily traced; and above all, that Opportunities of Fraud and Embezzlement, which ariſe from the want of ſuch Checks, ſhould be done away.

Some anonymous Communications have been made to the Victualling-Board, ſtating that Frauds have been practiſed in the Supply of Bavins by Contract. Enquiries have been made by the Board, and the Reſult has been, that the Frauds imputed to the Contractor were not eſtabliſhed. Bavins, Brooms, and Candles, are furniſhed to this Department by a ſtanding Contract, determinable by either Party, upon giving Three Months Notice. Contracts of this kind ſhould be carefully watched by the ſuperior Board; and the due Performance of them, as to the Quantities and Quality of the Article to be ſupplied, and the Fairneſs of the Price, ſhould, at proper Intervals, be made the Subjects of their Enquiries. We are led to this Obſervation by having noticed that ſtanding Contracts

are

Victualling Department at Plymouth.

are often continued with the ſame Perſons and Families for many Years, and have been the Source of enormous Frauds. An Inſtance of the Extent to which ſuch Frauds may be carried was very lately ſhewn upon the Proſecution and Conviction of the Contractors for Cooper's Work at Woolwich; the Iniquity of the Parties having been proved, on the Trial of that Caſe, to the full Extent ſtated in our Third Report.

RECEIPT and MANAGEMENT of COALS.

Coals for the Uſe of this Department are received at Southdown. There are ſome Abuſes in the Receipt and Management of them which require to be corrected; the Veſſels which ſupply the Office with Coals come chiefly from the North, and their Cargoes are meaſured at the ſhipping Port by the Chalder, containing two Chaldrons, according to which Meaſure their Cockets or Clearances are made out; the Cargoes are meaſured at the Time of Delivery at Southdown, a Meter from the Cuſtom-Houſe attending to aſcertain the Quantity on which the Duties are to be paid.

In order to form a Judgment of the Correctneſs of the Accounts of Coals received for the Uſe of the Victualling-Office, we obtained from the Officers of the Cuſtoms, an Account of the Quantities on which the Duties had been paid, and of the Quantities appearing by the Cockets to have been ſhipped on board the Ships ſtated to have diſcharged at Southdown, from 1790 to 1803; we alſo obtained from the Victualling-Office, an Account of the Quantities received for the Uſe of this Department during that Period.

The Accounts prior to 1799, did not aſſiſt us in the Object we had in View, for before that Year, entire Cargoes were not in general delivered at Southdown, but it was the Practice for the Agent to buy Parts of Cargoes on the Spot, as Coals were wanted; ſince that Time, Contracts have been made by the Board in Town for entire Cargoes; and it appears that the Quantities for which the Contractors have been paid have conſiderably exceeded the Cocket Meaſure. In the Delivery of Seven Cargoes, between Auguſt 1799 and October 1801, from a Veſſel belonging to Meſſrs. Henley and Son, conſtantly cocketted at One Hundred and Twelve Chalders, equal to Two Hundred and Twenty-four Chaldrons, Government has been charged from Two Hundred and Thirty-nine to Two hundred and Sixty Chaldrons; an Average Exceſs of upwards of 34 Chaldrons on every Cargo. We conceive that this Exceſs muſt have ariſen from the Meter and Contractor having an Intereſt in raiſing the Accounts of the Quantity delivered, the Fees of the former and the Gains of the latter being thereby encreaſed.

Appendix, Nos 11 & 12.

This

This Influence can only be counteracted by a vigilant Superintendence of the Perſon entruſted with the Receipt; a Duty which appears not to have been ſufficiently attended to. The Officers at preſent buy their Coals of the Contractors with the Board, and take Part of the Cargoes from the Veſſels which ſupply the Victualling-Office. For the ſake of Certainty and Clearneſs in the Accounts of the Coals furniſhed by Contract with the Board, and to prevent the Suſpicion of Fraud, to which the Practice has given riſe, we think it adviſable that the Officers ſhould not be ſupplied by the Contractors from the Ships bringing Coals for the Eſtabliſhment.

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SALE of OLD STORES.

The Proceedings at the Brewery, in reſpect to the Sale of Old Stores, appear to have been very improper for ſome Years paſt. The Stores ſold there conſiſt of Staves, Hoops, and Headings of Caſks, returned after having been iſſued to Ships, and uſed for ſome time; the Caſks, when ſo returned, are generally examined by the Foreman of the Coopers, and the ſerviceable ſeparated from the unſerviceable; the ſerviceable Caſks which require Repair, are delivered to a Cooper for that purpoſe, who ſets apart ſuch of them as he may judge not worth repairing, and lays aſide any Staves, Hoops, or Headings, which appear to him unfit for Uſe; the unſerviceable Caſks are alſo delivered to a Cooper to be taken to Pieces, and he or a Labourer experienced in this Buſineſs, ſeparates the ſerviceable Staves, Hoops, and Headings, from the unſerviceable. Sales of theſe Articles ſo deemed unſerviceable are very frequent; about once every Quarter or Half Year; and they are advertiſed about a Fortnight or Three Weeks before-hand. The Articles are ſold in Lots, and the Catalogues of Sale give Notice that the Goods are to be taken with all their Faults.

The following Abuſes and Irregularities are ſaid to have attended theſe Sales.

The Sales are uſually advertiſed before the Lots are completed, and frequently more Lots are ſold than are even begun to be made up at the time of Sale. The Buyers are permited to reject ſuch Articles as are broken or decayed (though the Goods, according to the Conditions of Sale, are to be taken with all their Faults) and they often receive Articles which are ſerviceable in exchange for thoſe which they reject. The Lots are ſometimes taken away at improper Seaſons, very early in the Morning, very late in the Evening, or in the Night; and the Buyers (by Colluſion with Perſons whoſe Duty it is to prevent ſuch Frauds) have in ſome Inſtances received Quantities of ſerviceable Staves, Hoops,

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and Headings, in addition to the Lots actually purchaſed, or inſtead of ſuch Parts of them as they have choſen to leave.

Appendix, Nos 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23.

It may be thought, upon referring to the Examinations on this Subject contained in the Appendix, that the Evidence does not incontrovertibly prove the Exiſtence of all theſe Evils to the Extent above ſtated; but we apprehend the Exiſtence of ſeveral of them is clearly eſtabliſhed; and as to the reſt, there is at leaſt ſo much reaſon to believe they have exiſted, that Precautions for preventing them in future will be deemed highly neceſſary.

It is manifeſt that the Sale of Lots not begun to be made up, or make up in Part only, and to be completed after the Sale, cannot be advantageous to the Seller. Few will venture to bid for Articles which they have no Opportunity of inſpecting and valuing, and it is hardly credible that Buyers of Lots, ſo circumſtanced, ſhould have been found from Time to Time for ſeveral Years, unleſs they had had ſome ſecret Underſtanding with the Perſons who were afterwards to make up or complete the Lots for them. A Reaſon was alledged for this Practice, namely, that between the Times of advertizing and ſelling, the Old Stores accumulated, and it was convenient to get rid of them; but the frequent Recurrence of theſe Sales deſtroys that Excuſe.

We think the Practice ſhould be entirely done away, and we recommend that for the future, all the Lots of ſuch Stores be completed, and a Report of them made to the Board before the intended Sale is advertiſed; and that no Articles which have not been ſo lotted be ſold or allowed to be taken away by the Buyers, upon any Pretence whatever.

The permitting of the Buyers to change ſome of the defective Articles in their Lots for others is an Indulgence open to Abuſe, which ſhould therefore be aboliſhed. The Conditions of Sale ſhould be ſtrictly enforced in this reſpect, inſtead of being varied by Declarations of the Agent at the Time of Sale; which (as we were told) has been uſual, though never authorized by the Board.

The Removal of Lots at unſeaſonable Hours ſhould alſo be prevented, and a Time of Day ſhould be fixed for that Purpoſe, which might be the common working Hours at the Brewery, when the general Attendance of Perſons employed there would be a Check to Colluſion and Embezzlement; and the Maſter-Cooper or his Foreman, as well as a Clerk in the Checque Department, ſhould conſtantly attend the Delivery.

According to the preſent Practice, the Lots are advertiſed and ſold as containing ſpecific Quantities; which gives the Buyer Power to reject a Part, or require an Addition, according as the Lot bought happens to exceed or fall ſhort of the Amount ſtated in the Particulars of Sale. We think it adviſable that the Lots (which might ſtill be made up as nearly

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nearly as may be to certain convenient Quantities) ſhould be advertiſed and ſold as containing ſuch Quantities, be they more or leſs, and that the Buyers ſhould be obliged to take the Whole of the Lots at the Rate of Price by Weight or Number bid for them.

We conceive it might have a good Effect for the preventing and detecting of Frauds and Abuſes in Sales of this Sort, if an Account of every Sale, containing the Names and Places of Abode of the ſeveral Buyers, and the Deſcription, Quantities, and Prices of the Lots bought by them, were put up in ſome conſpicuous Part of the Brewery, within a few Days after the Sale, and kept there till the next Sale.

For preventing Embezzlement of King's Stores, it would be advantageous if no Stores having the King's Mark were ſold. This Precaution might eaſily be adopted with reſpect to two of the Articles before mentioned, namely, the Staves and Headings, for they are neceſſarily examined for the Purpoſe of aſcertaining whether they are or are not ſerviceable, and the Marks are only put on a few of them compared with the Whole, which few might either be applied to the Purpoſe of Fuel, or the Marks on them might be effaced without much Trouble or Expence. Such a Precaution might have the good Effect of facilitating the Proof of Embezzlement againſt Perſons in whoſe Cuſtody Goods of this Deſcription ſhould be found having the King's Mark. It is a Fact pretty well aſcertained, that Embezzlement of King's Caſks has been carried to a great Extent in this Neighbourhood; and ſurely every proper Regulation for preventing ſuch a Miſchief ſhould be adopted.

There are Sales alſo at the Victualling-Office at Plymouth, which are not merely of Hoops, Staves, and Headings, as at South-Down, but alſo include Proviſions decayed, or likely to be ſpoiled by keeping. We do not find that the ſame Abuſes have prevailed there as at South-Down. But we ſhould recommend in all Sales of this Sort, that the Conduct of the Perſons having the Direction and Management of them, be particularly attended to by the Board.

CHA. MORICE POLE. (L. S.)
EWAN LAW. (L. S.)
JOHN FORD. (L. S.)
HENRY NICHOLLS. (L. S.)
WM MACKWORTH PRAED. (L. S.)

Office of Naval Enquiry,
Great George-Street,
13th July 1804.

Embezzlement of the King's Casks.

EMBEZZLEMENT OF THE KING'S CASKS.

HAVING examined into a Tranſaction reſpecting the Embezzlement of ſome Caſks, the Property of the Crown, we found the Circumſtances of the Caſe ſo extraordinary, that we feel it our Duty to detail them.

Appendix, Nos 24, 25, 26, & 34.

In the beginning of December 1801, before or on the 3d of that Month, Mr. Thomas Miller, the Agent-Victualler at Plymouth, received Intimation that ſome Butts or Caſks belonging to the Victualling-Office were concealed at a Brewery called the Tamar Brewery, in Maurice Town, near Plymouth Dock.

The Partners in the Brewery were Meſſrs. Frederick Danſey, John White, Perry Fitzherbert, and Martin Thomas, the greateſt Brewers at Plymouth Dock, and conſidered as Perſons of Reſpectability and Property; Mr. White was the managing Partner, and reſided at the Brewery.

On Friday the 4th of December, the Agent-Victualler having obtained a Search Warrant, went to the Brewery with Mr. Joſeph Pridham, an Attorney, Mr. Samuel Triſcott, the firſt Foreman of the Coopers in the Victualling Department at Plymouth, and John Harry, a Conſtable: Mr. White was there, and being informed that they had a Warrant, and were come to ſearch for King's Caſks, he went over the Premiſes with them, opening the Cellars, which they examined.

In one of them, which was locked, there were found three empty Butts with the Heads out. Theſe Butts had the King's Mark, namely, the Broad Arrow diſtinctly viſible upon them, and they had alſo the Block or private Mark uſually placed on the Caſks by the Coopers who make them, by which it appeared that they were manufactured at Southdown, the Brewery belonging to the Victualling-Office, Two or Three Miles from Maurice Town on the other Side of the Water. In the ſame Cellar there were Eleven other Butts alſo empty, and with the Heads out; from theſe the King's Mark appeared to have been lately effaced, the Places where the Mark is uſually made having been freſh chipped or dubbed; and in other Parts of the Premiſes not locked, there were found Fifty-three more Butts, of which Forty-one were filled with Beer; all the Fifty-three appear to have been marked with the King's Mark,

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Mark, from their having been chipped or dubbed in the Places where the King's Mark is uſually put: From ſome of theſe Sixty-four the Block or private Mark appeared alſo to have been effaced; the Dubbing was more freſh on ſome of the Butts than on others, and the Chips were lying on the Ground under the Butts, and ſcattered about the Cellars.

The Three Butts on which the King's Mark was plainly viſible were headed in the Preſence of the Agent-Victualler, marked by him and Mr. Samuel Triſcott, that they might afterwards be identified, and were removed from the Brewery to the Victualling-Office as ſoon as the Search was over. The remaining Sixty-four Butts were not removed, no Mark was ſet on them by which they might be known again, nor was any one left at the Brewery to take Charge of them, till the proper Steps to be purſued ſhould be conſidered and determined.

The Marks on the Three Butts, and the Places from which they appeared to have been effaced in the other Sixty-four, were pointed out by the Agent-Victualler to Mr. White, the only Partner preſent at the Search; and Mr. White was aſked how the Butts came into his Poſſeſſion: he anſwered, they were Part of a Lot, conſiſting of a Hundred of the ſame Deſcription, purchaſed for the Company in London. On the next Day, Saturday the fifth, about Noon, the Agent-Victualler, Mr. Pridham, and Mr. Triſcott, went again to the Brewery; during the Interval between their leaving it very late the preceding Evening and their Return, the Beer had been drawn off from the Forty-one Butts, which were left full, and theſe Butts as well as the others that were empty, and from which the King's Marks appeared to have been effaced, amounting altogether to Sixty-four, had been ſhaken, that is, taken to Pieces, and the Staves and Hoops of which they had been made were lying about in the Brewery; at this Time ſeveral Coopers were at work there.

On the ſame Day, namely, Saturday the 5th December, the Agent-Victualler and Mr. Triſcott laid an Information before a Juſtice of the Peace, ſtating, that they ſuſpected the Sixty-four Butts to be Victualling Stores belonging to the Crown, and praying that they might be deemed forfeited, and returned to His Majeſty's Store; and further, that the Parties might be adjudged guilty of a Miſdemeanor, and be ſummoned to anſwer. Appendix, N° 29.

They were accordingly ſummoned to appear on Tueſday the 8th of the ſame Month, and attended before the Juſtice; they did not give a ſatisfactory Account how the Butts came into their Poſſeſſion, nor did they produce any Evidence of their having bought them in London, as Mr. White had aſſerted, nor in what Manner they had got them; whereupon the Magiſtrate adjudged that the Sixty-four Butts ſhould be forfeited, and ſhould be returned into His Majeſty's Store; he alſo adjudged that the Defendants had been guilty of a Miſdemeanor, and ſhould pay a Fine of Forty Shillings, this being their firſt Offence. Appendix, N° 30.

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Appendix, N° 24, 25, & 26.

Between the 4th and 10th of this Month, the Agent-Victualler and Mr. Pridham were two or three Times at the Brewery; they conſtantly found ſeveral Coopers employed there, and among them one Gilbert Hearder, of whom we ſhall have occaſion to ſpeak more particularly hereafter; upon the 10th the Sixty-four Butts were returned into the King's Store at Southdown, but in the mean time they had been taken to Pieces, as before noticed, and ſet up again in ſuch a way as not to be fit for holding Liquor; the Reaſon for their having been ſhaken is obvious; they were ſet up again becauſe the Agent-Victualler required it.

The Brewers were indicted at the enſuing Seſſions, for unlawfully having in their Poſſeſſion the Three firſt-mentioned Butts marked with the Broad Arrow, which were ſeized and taken away at the Time of the Search; the Agent-Victualler and Mr. Triſcott attended as Witneſſes before the Grand Jury, when the Bill was preferred; they both ſwore poſitively that the Three Butts were King's Stores, and pointed out to the Jurors the Marks by which they knew them to be ſo; nevertheleſs the Bill was not found, which was aſcribed by the Agent-Victualler and Mr. Pridham to the Jury's having been biaſſed by ſome improper Practices; a ſurmiſe (as it ſeemed to us) not without foundation.

Appendix, N° 31.

All Enquiry into this Buſineſs ended here, and the ſuppoſed Offenders were no further proſecuted.

We apprehend that this Statement alone will ſerve to ſhew that the Matter in queſtion was not ſufficiently inveſtigated, and that it was not proſecuted in ſuch a way as to clear the Parties implicated, if they were innocent; or to ſatisfy Juſtice, if they were guilty.

The Diſcloſure to which our Enquiry led, and the Circumſtances which we are about to relate, will be found to juſtify this Remark.

We called before us all the Perſons from whom the Agent-Victualler was ſuppoſed to have received his Information; theſe were James Clark and William Netherton, Coopers employed in the Victualling Department, and Gilbert Hearder, a working Cooper, to whom we before alluded as employed about the Butts at the Tamar Brewery ſoon after this Search.

Appendix, N° 32.

The moſt material Circumſtance proved by Clark is, that upon taking off the Hoops of the Three Butts which had been brought to the Victualling-Office, he found them marked with the Broad Arrow on the Inſide; ſo far confirming the Judgment of the Agent-Victualler and Mr. Triſcott, that the Butts belonged to the Crown; a Fact indeed ſo clear, that we think no reaſonable Doubt could exiſt about it.

Appendix, N° 33.

The Evidence of Gilbert Hearder was very important; he proved that Butts marked with the King's Mark, were frequently brought to the Yard of the Tamar Brewery about the End of the Year 1801; that this

this was notorious among the Perſons who worked there; that he mentioned it about the 28th of November in that Year to William Netherton; that he continued working with his Maſter, Mr. John Head of Plymouth Dock, after the Caſks were ſeized, till the 17th of December 1801, when he was induced to abſent himſelf, that he might not be called upon to give Evidence, and did not return till after the Seſſions; that though he refuſed to go to the Agent-Victualler, who ſent for him to examine him, ſtill he met the Agent-Victualler ſeveral times before he left Plymouth Dock, and might have been ſummoned before the Juſtice, or ſpoken with at his Maſter's, if any one had gone there for that Purpoſe; that ſoon after the Search, he was employed with his Maſter and other Workmen in ſetting up the Caſks which had been ſhaken with the ſame Staves and Hoops; that ſome of the Staves appeared to have been freſh drawn or cut where the King's Marks are uſually put, but he did not examine the Hoops for the King's Mark; that the Butts appeared to have been made at Southdown, were good and ſerviceable, and worth about Twenty-four or Twenty-five Shillings a-piece; that he was ſupplied with Money to go from Plymouth Dock by Mr. Thomas Warne, and received Remittances from him during his Abſence; that his Maſter gave him Ten Pounds on his Return to buy Cloaths, and advanced his Wages, and that Mr. White, one of the Partners, to whom he applied for a Loan of Money in May 1803, introduced him to a Mr. Carpenter, a perfect Stranger to him, who advanced him Forty Pounds on his Bond conditioned for Repayment in Three Years, or when called for.

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In the Evidence of this young Man, who was before us Three different Times, Two Matters were ſtated by him, in which he was afterwards contradicted by the Agent-Victualler; one related to a Converſation between the Agent-Victualler and him, after his return to Plymouth Dock, reſpecting a Letter which had been ſent to the Victualling Board concerning theſe Caſks; the other related to another Converſation between the Agent-Victualler and him, after he had been examined by us the firſt Time: but from the Manner in which he gave his Teſtimony, from the Confirmation which it received from other Quarters in many reſpects, and particularly from the Evidence of Thomas Warne, whom we afterwards examined, we are inclined to believe that Gilbert Hearder did not wilfully falſify in any reſpect.

The Evidence of William Netherton is alſo material; he confirms Gilbert Hearder's Account in ſeveral Particulars; he ſtates that he mentioned Gilbert Hearder to the Agent-Victualler, as the Perſon from whom he had learned that the King's Caſks were at the Tamar Brewery; that he ſaw the Three Butts which were ſeized, and noticed the Broad Arrow on the Hoops, but was not ſent for afterwards by the Agent-Victualler; and when his Apprenticeſhip expired, namely, in December 1802, he was diſcharged from the Victualling Department.

Appendix, N° 34.

This

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This Witneſs alſo gave his Evidence very fairly, and we ſaw no Cauſe for ſuppoſing that he deſignedly miſrepreſented any Fact.

We alſo examined Mr. John Head, the Maſter-Cooper before mentioned, and Walter Williams and James Cock, Working-Coopers, who were employed, together with Mr. Head, at the Tamar Brewery in December 1801.

Appendix, N° 27.

James Cock's Evidence confirmed Gilbert Hearder's in many reſpects; this Man went to work at the Brewery about a Month before the Search, ſaw ſeveral Caſks there having the King's Marks on them, and in particular ſpoke of Four or Five which he ſaid muſt have been brought there in the Night; it appears too from his Evidence, that the King's Marks ſeen by him on the Caſks at the Brewery, were eraſed between the 5th of November and 4th of December 1801; and he alſo mentioned a Circumſtance by no means immaterial, namely, that Mr. Head propoſed to him not to come forward, or have any thing to ſay about the Buſineſs unleſs he was called upon.

Mr. Head and Walter Williams gave their Evidence as Perſons not willing to diſcloſe what they knew; and we do not heſitate to ſay, that they were not deſerving of Credit.

Appendix, N° 35.

Mr. Head, however, after ſome Heſitation, admitted that he might have given Gilbert Hearder Ten Pounds after his Return to Plymouth, and that he had allowed him Five Shillings a Week from that Time in addition to his Wages, which, he ſaid, he gave him for the Support of his Mother. In theſe Particulars he confirmed Gilbert Hearder, of whom too it ſhould be noticed, that Mr. Head had never diſmiſſed him from his Service, but ſtill continued to employ him, and even truſted him with the Management of Part of his Buſineſs.

Appendix, N° 28.

A Peruſal of the Evidence given by Walter Williams will ſhew, as clearly as any Obſervations which might be made upon it, that he paid no regard to Truth, and that it was impoſſible we ſhould believe him.

Appendix, N° 36.

There are two Circumſtances in the Evidence of Mr. John Chiſſel, employed as Ton Man at the Brewery, which deſerve Notice: Firſt, he ſtates, that to the beſt of his Knowledge there were not above Twenty Butts on the Premiſes juſt before the Search, beyond thoſe which were afterwards taken away as belonging to the King; and ſecondly, that ſeveral Perſons were employed during all the Night after the Search, in knocking down the Butts by the Order of Mr. White, who was backwards and forwards ſeveral Times in the courſe of that Night.

William

William Davy's Account of his Converſation with Mr. Head, compared with Mr. Head's Evidence, ſtrengthens our Obſervation, that the latter was not entitled to Credit. Embezzlement of the King's Caſks.

The Evidence of Mr. Thomas Warne, Victualler, a Tenant and Cuſtomer of Meſſrs. Danſey, White, and Company, proves that Gilbert Hearder's abſenting himſelf from Plymouth Dock was known to all the Partners, and that they ſupplied the Money for his Expences in going away, and for his Support till his Return. Appendix, N° 37. Appendix, N° 38.

We alſo examined Mr. Miller the Agent-Victualler, Mr. Pridham the Attorney, and Mr. Triſcott the firſt Foreman to the Coopers.

It will be found in the Evidence of Mr. Triſcott, that no Butts are ſold at the Victualling-Office or at Southdown, nor any Staves fit to make ſuch Butts as were found at the Brewery; and that he had no Doubt but that the Sixty-four Butts (of which ſome were almoſt new) as well as the Three taken away, belonged to the Victualling-Office. Appendix, N° 26.

The Evidence of the Agent-Victualler agreed in theſe Particulars with that of Mr. Triſcott. In the Account given by Mr. Pridham of his Proceedings, it is obſervable, that he made no Minutes of what paſſed either at the Times when he was at the Brewery after the Search, or when he was at the Seſſions at Exeter; that he never examined any of the Perſons from whom the Agent-Victualler was underſtood to have received his Information, nor ſummoned them as Witneſſes before the Juſtice, nor required them to attend at the Seſſions; that he never examined any of the Coopers whom he ſaw at Work at the Brewery after the Search; that he proceeded before the Juſtice in the Manner ſtated, without any previous Communication of all the Circumſtances of this extraordinary Caſe to the Solicitor for the Victualling-Office; that though he forwarded Copies of the Depoſition and other Proceedings before the Magiſtrate (on which Depoſition we ſhall have Occaſion to make a few Obſervations hereafter) yet he never made a full Statement of all the Particulars of this Tranſaction; and the very material Fact of the Sixty-four Butts having been ſhaken in the courſe of the Night after the Search, appears never to have been mentioned to the Board by Mr. Pridham or the Agent-Victualler; and the Affidavit of Mr. White, which would have led to the Knowledge of that Fact, was never tranſmitted to the Board. Appendix, N° 24. Appendix, N° 43. Appendix, N° 39.

With reſpect to the Agent-Victualler, we muſt obſerve, that we did not obtain from him an Account ſo clear and ſatisfactory as might have been expected; he had no diſtinct Recollection from whom he firſt received the Information that the King's Caſks were at the Tamar Brewery; yet, in a Letter to the Board reſpecting William Netherton, who had claimed the Merit of having given this Information, as a Rea- Appendix, N° 25.

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ſon for the Board's employing him in his Buſineſs at the Victualling-Office, from which he had been diſmiſſed, the Agent-Victualler aſſerts that ſuch Claim was totally falſe.

Appendix, N° 40.

The Evidence of William Netherton and of the Agent-Victualler vary conſiderably as to the Purport of the Information, and the Time when it was given. The Account of the former had more the Appearance of Correctneſs, for he ſpoke as a Perſon having a complete Recollection of the Circumſtances, while the Agent-Victualler ſeemed to have only an imperfect Remembrance of them, and gave his Teſtimony with ſome Embarraſſment.

Appendix, N° 25.

It appears alſo from the Agent-Victualler's Evidence, that even at the Time of the Search, the 4th of December, he had no Doubt but that all the Sixty-ſeven Butts found at the Brewery belonged to the Victualling-Office, and that he noticed not merely the Broad Arrow on Three of them, but alſo the Marks having been eraſed from the Sixty-four, the Wood being freſh cut in ſeveral of them, and the Dubbings which had been cut out lying immediately under the Caſks.—This laſt Circumſtance was alſo noticed by Mr. Pridham; yet the Depoſition ſworn by the Agent-Victualler and Mr. Triſcott on the 8th of December, and forwarded to the Board by Mr. Pridham, aſſerts only that there was reaſonable Cauſe to ſuſpect and believe that theſe Butts were Victualling Stores; and ſtates that the Deponents could not diſcover whether the Marks were cut out or defaced before or after the Sixty-four Butts came into the Poſſeſſion of Meſſrs. Danſey, White, and Company.

Appendix, N° 24.

Appendix, N° 41.

Appendix, N° 25.

The Agent-Victualler further ſtates, that there were private or Block Marks on the Three Butts which were the Subject of the Proſecution at the Seſſions, and that Mr. Triſcott knew the Names of the Coopers who made them; yet no Enquiry for theſe Perſons appears to have been made, and they were not produced to give Evidence at the Seſſions; it is manifeſt that their Evidence would have been moſt important.

Appendix, N° 42.

It is remarkable too that the Agent-Victualler, after he knew, and had obſerved at the Brewery that the Sixty-four Butts had been ſhaken, does not notice this Circumſtance in his Letter to the Board of the 8th of December; but ſimply informs them, that the Sixty-four Butts would be forthwith delivered in Charge of the Maſter-Cooper, to be returned into the Stores at His Majeſty's Cooperage at Southdown; by which the Board were not made acquainted with a very material Fact, and muſt have been led to believe that the Butts in queſtion were to be reſtored in a perfect State.

Appendix, N° 25.

We alſo learned from the Agent-Victualler, that Mr. Eaſtlake of Plymouth, whom the Navy Board have employed many Years as their Attorney in Matters of this Sort, was alſo employed by the Victualling-Office prior to Mr. Miller's Appointment as Agent-Victualler, which was

was in May 1799; but from that Time Mr. Miller had employed Mr. Pridham on Behalf of the latter Board, from Motives of private Regard, without previouſly conſulting the Board upon the Change of their Attorney, and obtaining their Concurrence in the Meaſure. Embezzlement of the King's Caſks.

We are ſorry to remark that an attentive Examiner of the Evidence given by the ſeveral Witneſſes in this extraordinary Caſe, will find ſome Matters aſſerted on one hand, and denied on the other, producing direct Contradictions of ſuch a Nature as can hardly have originated in Error.

Yet amidſt theſe Contradictions ſome Facts ſeem clearly eſtabliſhed, which warrant the following Obſervations:—The Enquiry into this groſs Embezzlement of the King's Stores, upon the firſt Diſcovery of it, was not purſued with Diligence or Ability which ſuch a Caſe required; the Agent-Victualler, and the Attorney whom he employed, were either not willing to put in force the full Power of the Law againſt the Parties concerned in it, or did not know in what Manner they ought to have been proſecuted. If the Partners or any of them wilfully and fraudulently eraſed, or procured any other Perſon to eraſe the King's Marks from the Butts found at the Brewery, for the purpoſe of concealing His Majeſty's Property in them (of which we conceive there was very ſtrong preſumptive Evidence) the Offence was Felony, and the Offender was liable to be tranſported for Fourteen Years by the 39th and 40th George III. c. 89. ſ. 4. therefore, inſtead of an Information before a Juſtice of the Neighbourhood in which the Brewers reſided, or a Proſecution at the Quarter Seſſions for a Miſdemeanor, we think a Bill of Indictment for Felony ſhould have been preferred at the Aſſizes. The Proſecution at the Seſſions was not ſupported by the beſt Evidence that might have been adduced, and ſome material Circumſtances which ought to have been made known to the Victualling Board were never diſcloſed to them.

To prevent as far as may be a Recurrence of a ſimilar Evil, we recommend that all Perſons entruſted with the Superintendence of King's Stores, receiving Information of any Embezzlement of them, ſhould be required to take Minutes thereof in Writing, and ſtate the ſame fully and truly to the ſuperior Board; and that they ſhould be reſtrained from inſtituting any Proſecution in Caſes of Magnitude or Difficulty without the Board's Direction: In ſuch Caſes, we apprehend, that proſecuting at the Aſſizes ought generally to be preferred to proceeding before a Magiſtrate or at the Seſſions. Proſecutions at the Aſſizes have the Advantage of being more public, and are leſs liable to be ſuppreſſed or defeated by improper Motives or corrupt Influence. No Officer under the Controul of the Victualling-Office, or other Board of that Deſcription, ſhould change their Attorney, or retain a new one in their Concerns, without

Embezzlement of the King's Caſks.

without firſt propoſing it to the Board, and obtaining an expreſs Authority for the Purpoſe.

We endeavoured to aſcertain how the Caſks in queſtion came into the Poſſeſſion of Meſſrs. Danſey, White, and Company, but without ſucceeding. Empty Caſks are returned from the Men of War by Craft hired for the Purpoſe; ſhould there be Colluſion between the Maſters of theſe Veſſels and the Day-Cooper intruſted with the Receipt of Caſks at Southdown, the Embezzlement might be carried to a conſiderable Extent: We therefore recommend that a Clerk be employed to take Account of the Caſks returned, and that the Attention of the Maſter-Cooper be directed to that Object.

CHARLES M. POLE. (L. S.)
EWAN LAW. (L. S.)
JOHN FORD. (L. S.)
HENRY NICHOLLS. (L. S.)
WM MACKWORTH PRAED. (L. S.)

Office of Naval Enquiry,
Great George-Street,
13th July 1804.

APPENDIX

TO THE

EIGHTH REPORT

Of the COMMISSIONERS of NAVAL ENQUIRY:

Appointed by Act 43 GEO. III.

HIS MAJESTY'S VICTUALLING DEPARTMENT AT PLYMOUTH.
EMBEZZLEMENT OF THE KING'S CASKS.

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No. 1.

ESTABLISHMENT OF OFFICERS AND WORKMEN.

PLYMOUTH. VICTUALLING-OFFICE, 11th October 1803.

AN ACCOUNT of the Eſtabliſhment of His Majeſty's Officers and Clerks; the Allowances made;

OFFICERS and CLERKS, &c.	SALARY.	Time eſtabliſhed.	Allowance made.
At PLYMOUTH.			
AGENT	£. 400 per Annum	1ſt January 1800	£. 18 per Annum Stationary, & Houſe within the Premiſes
1ſt Clerk	200	—	None
2d Clerk	120	—	—
3d Clerk	80	—	—
4th Clerk	70	—	—
5th Clerk	70	—	—
6th Clerk	70	—	—
7th Clerk	70	—	—
8th Clerk	at 3s. per Day	1ſt March 1737	—
STOREKEEPER	£. 250 per Annum	1ſt January 1800	£. 10 per Annum Stationary
1ſt Clerk	120	—	None
2d Clerk	80	—	—
3d Clerk	70	—	—
4th Clerk	70	—	—
5th Clerk	at 3s. per Day	1ſt March 1797	—
6th Clerk	D°		
CHECQUE	£. 250 per Annum	1ſt January 1800	£. 10 per Annum Stationary
1ſt Clerk	120	—	None
2d Clerk	80	—	—
3d Clerk	70	—	—
4th Clerk	70	—	—
5th Clerk	at 3s. per Day	1ſt March 1797	—
INSPECTOR of Buildings and Repairs	at 5s. per Day	24th June 1799	—

No. I.

CTUALLING DEPARTMENT at PLYMOUTH, with the Salaries of the reſpective ;ether with the Numbers borne, &c. &c.

Number allowed on the Peace Eſtabliſhment.	Number of Perſons borne.	Mode of Employment.
1	1	AGENT.—Superintending and conducting the whole Buſineſs of the Victualling Department at this Office and Southdown, agreeably to the Terms of the general Inſtructions furniſhed to all Agents at the Out-Ports from the Victualling-Office, London; and conformably to the ſeveral Orders and Directions from Time to Time given by the Victualling Board, varying ſuch general Inſtructions according to Caſes and Circumſtances.
7	8	4th Clerk abſent on Duty in Ireland.
1	1	STOREKEEPER.—Superintending and inſpecting the ſeveral Stores received and iſſued; examining the Cellars and Lofts, to aſcertain that proper Care is taken in ſtowing Proviſions, &c.; alſo, managing the whole Department in its various Branches, agreeably to the general Inſtructions, as Storekeeper of the Victualling at this Port.
4	6	
1	1	CHECQUE.—Attending Receipts and Iſſues of Proviſions and Stores, and ſuperintending and carrying on the Victualling Department of Clerk of the Checque at this Port, agreeably to the general Inſtructions for that Purpoſe.
4	5	
1	1	Inſpecting all Buildings and Repairs, and examining Tradeſmens Bills, &c.

ARTIFICERS, &c.	RATE of PAY.	Time of Pay eſtabliſhed.	Allowance made.
COOPERS.			
Foreman	2/6 per Day	18th Febʸ 1756	6*d.* per Hour after the ſtated Hours of working, alſo Two Servants at 1/6 per Day each when firſt entered, increaſing 2*d.* per Day each the firſt Four Years, the remaining Three Years by the Piece
Second Foreman	2/6 per Day	29th Octʳ 1792	Ditto with One Servant
Store-Cooper	2/6 per Day	1ſt April 1756	Ditto with Two Servants
Dº Aſſiſtant	2/6 per Day	1ſt May 1793	Ditto with One Servant
DAY-COOPERS	2/6 per Day	1ſt Janʸ 1715	6*d.* per Hour each as above
BLOCK-COOPERS — For making and hooping new tight Cask: Leagres at 5/6; Butts a. 2/5; Puncheons a. 2/0; Hogſheads a. 1/8; Barrels a. 1/4; Half Hhds. a. 1/4	each	1ſt Janʸ 1803	
BLOCK-COOPERS — Ditto old Cask: Leagres a. 3/6; Butts a. 1/10; Puncheons a. 1/8; Hogſheads a. 1/5½; Hogſheads a. 1/4; Barrels a. 1/4; Half Hhds. a. 1/0	each	1ſt Janʸ 1803	
BLOCK-COOPERS — Ditto old dry Cask: Puncheons a. 1/1; Hogſheads a. 0/11; Barrels a. 0/9; Half Hhds. a. 0/8; CheeſeCaſk a. 0/6	each	1ſt Janʸ 1803	
BLOCK-COOPERS — Raiſing rough Packs: Butts a. 1/7; Puncheons a. 1/2; Day Hhds. a. 0/10	each	1ſt Janʸ 1803	
BLOCK-COOPERS — Trimming old Cask: Leagres a. 1/2; Butts a. 0/7; Puncheons a. 0/6; Hogſheads a. 0/5½; Barrels a. 0/4; Half Hhds. a. 0/3½	each	1ſt Janʸ 1803	
Servant to the late Store-keeper			
Servant to the late Aſſiſtant Ditto			

Number allowed on the Peace Eſtabliſhment.	Numbers at preſent borne.	Mode of Employment.
Foreman and 2 Servants -	1 Foreman and 2 Servants -	by the Day.
Second Foreman & 1 Servant	1 Second Foreman & 1 Servant	by the Day.
Store-Cooper & 2 Servants	1 Store-Cooper & 2 Servants	by the Day.
Aſſiſtant & 1 Servant - -	1 Aſſiſtant & 1 Servant - -	by the Day.
- - - - 4 - - - -	- - - - 11 - - - -	by the Day.
- - - - 1 - - - -	- - - - 8 - - - -	by the Piece.
- - - - - - - - -	- - - - 1 - - - -	by the Piece
- - - - - - - - -	- - - - 1 - - - -	by the Day.

ARTIFICERS, &c.	RATE of PAY.	Time of Pay eſtabliſhed.	Allowance made.
SAWYERS, ſawing Staves	Vat Slabbers at 1/0; Vat and Butt Doublets a. 1/0; Butt and Puncheon D° a. 1/0; Double D° a. 1/1; Butt Doublets tongued a. 1/8; Strait Cuts a. 1/0 — Per Dozen.	1ſt April 1776	
BAKERS.			
Foreman	£. 40 per Annum	31ſt October 1755	One Servant at 1/6 per Day when firſt entered, increaſing 2d. per Day the firſt Four Years, and the remaining Three Years by the Piece with an Allowance of 3d. per Day in Bread and Beer
BAKERS	Furners 3¼; Mate 2¾; Driver 2; Boardman 2; Idleman 1½ — Per Shoot of 100lb.	12th Feby 1750	One Halfpenny per Shoot each Man during the War, per Board's order 7th April 1803; and 3d. per Day each Man in Bread and Beer, per Board's order 24th November 1802
Aſſiſtant Bakers	2s. per Day	1ſt Decr 1802	
Boatſwain of the Wharfs, and Foreman of the Labourers	£. 50 per Annum	1ſt Jany 1803	
Labourers	2s. per Day	1ſt Decr 1802	3d. per Hour after the ſtated Hours of working
Granary Man	2/6 per Day	D°	Ditto
Miller	2/6 per Day	From the firſt Eſtabliſhment	4½ per Hour after the ſtated Hours of working
Miller's Aſſiſtant	2/0 per Day	1ſt Decr 1802	3d. per Hour as above
Paſtry Men	2/0 per Day	D°	Ditto
Warders	2/0 per Day	D°	Ditto
Gatekeeper	2/0 per Day	D°	Ditto
SUPPLY SLOOP.			
Maſter	£. 3 19 per Month	22d Jany 1789	
Mate	1 8		
Able Seamen	1 3		
Maſter's Servant	0 18		
JOHN SLOOP.			
Maſter	2 10 per Month		With Proviſions, as ſerved in Ordinary, Petty Warrant, and neceſſary Money, at 1s. per Man per Month
Able Seamen	1 3 each		
RELIEF SLOOP.			
Maſter	1 10 per Month		
Able Seamen	1 3		
Boy	0 12		

Number allowed on the Peace Eſtabliſhment.	Number at preſent borne.	Mode of Employment.
- - - - - - - - - -	- - - - 2 - - - -	by the Piece.
1 Foreman and 1 Servant -	1 Foreman and 1 Servant -	Superintending and conducting the baking of Biſcuit.
- - - - 40 - - - -	- - - - 40 - - - -	by the Piece.
- - - - 3 - - - -	- - - - 3 - - - -	by the Piece occaſionally.
- - - - 1 - - - -	- - - - 1 - - - -	Directing the general Services of the Labourers, purſuant to Orders given him by the Officers.
- - - - 76 - - - -	- - - - 111 - - - -	by the Day.
- - - - 1 - - - -	- - - - 1 - - - -	by the Day.
- - - - 1 - - - -	- - - - 1 - - - -	by the Day.
- - - - 1 - - - -	- - - - 1 - - - -	by the Day.
- - - - 2 - - - -	- - - - 4 - - - -	by the Day.
- - - - 5 - - - -	- - - - 5 - - - -	by the Day.
- - - - 1 - - - -	- - - - 1 - - - -	by the Day.
- - - - 1 - - - -	- - - - 1 - - - -	Carrying Proviſions for Victualling His Majeſty's Navy at Plymouth and Torbay.
- - - - 1 - - - -	- - - - 1 - - - -	
- - - - 2 - - - -	- - - - 2 - - - -	
- - - - 1 - - - -	- - - - 1 - - - -	
- - - - 1 - - - -	- - - - 1 - - - -	
- - - - 2 - - - -	- - - - 2 - - - -	
- - - - 1 - - - -	- - - - 1 - - - -	
- - - - 1 - - - -	- - - - 1 - - - -	
- - - - 1 - - - -	- - - - 1 - - - -	

An ACCOUNT of the Eſtabliſhment of His Majeſty's VICTUALLING
reſpective Officers and Clerks; and

OFFICERS and ARTIFICERS, &c.	RATE of PAY.	Time of Pay eſtabliſhed.	Allowance made.
At SOUTHDOWN.			
MASTER-COOPER - -	£. 150 per Annum - -	1ſt January 1800 - -	£.4 per Annum for Stationary, (alſo Four Servants at 1/6 per Day each, when firſt entered, encreaſing 2d. per Day yearly for the firſt Four Years, the remainder of their Time by the Piece) and a Houſe within the Premiſes - - - - -
1ſt Clerk - - - -	90 per Annum - -	1ſt January 1800 - -	- - - - - - - - - -
2d Clerk - - - -	3/0 per Day - -	1ſt March 1797 - -	- - - - - - - - - -
3d Clerk - - - -	3/0 per Day - -		
Servants to the late Maſter-Cooper - - - - - -	- - - - - - - -	- - - - - - - -	- - - - - - - - -
Foreman - - - - - -	2/6 per Day - -	1ſt March 1755 - -	One Servant, as above, and 6d per Hour above the ſtated Hours of working
Lord of the Block - - -	2/6 per Day - -	24 July 1771 - - -	One Servant, as above, and 6d. per Hour as above
Cooper in the Brewery - -	2/6 per Day - -	22 June 1799 - - -	One Servant, as above, and 6d. per Hour as above
DAY COOPERS - - -	2/6 per Day - -	1 January 1715 - -	6d. per Hour above the ſtated Hours of working
BLOCK-COOPERS — For making and hooping new tight Caſk	Leagres - a. 5/6		
	Butts - - a. 2/5		
	Puncheons a. 2/0		
	Hogſheads a. 1/8		
	Barrels - a. 1/4		
	Half Hhds. a. 1/4		
Making and hooping old tight Caſk	Leagres - a. 3/6		
	Butts - - a. 1/10		
	Puncheons a. 1/8		
	Hogſheads a. 1/5½		
	Hogſheads a. 1/4		
	Barrels - a. 1/4		
	Half Hhds. a. 1/0		
Making, hooping, and cleaning old dry Caſk	Puncheons a. 1/1 each	1 January 1803 - -	- - - - - - - - - -
	Hogſheads a. 0/11		
	Barrels - a. 0/9		
	Half Hhds a. 0/8		
	CheeſeCaſks a. 0/6		
For raiſing rough Staves	Butts - - a. 1/7		
	Puncheons a. 1/2		
	Dry Hhds. a. 0/10		
For trimming old Caſks.	Leagres - a. 1/2		
	Butts - - a. 0/7		
	Puncheons a. 0/6		
	Hogſheads a. 0/5½		
	Barrels - a. 0/4		
	Half Hhds a. 0/3½		

EPARTMENT at South Down Brewhouse, with the Salaries of the e Allowances made, &c. &c.

Number allowed on the Peace Eſtabliſhment.	Number at preſent borne.	Mode of Employment.
1 Maſter Cooper and 4 Servants	1 Maſter Cooper and 4 Servants	Master Cooper.—Superintending and carrying on the Victualling Department of the Cooperage at Plymouth Victualling-Office and at Southdown.
1		
	3	
	2	by the Piece.
1 Foreman and 1 Servant	1 Foreman and 1 Servant	by the Day.
1 Lord of the Block and 1 Servant	1 Lord of the Block and 1 Servant	by the Day.
1 Cooper in the Brewery and 1 Servant	1 Cooper in the Brewery and 1 Servant	by the Day.
3	6	by the Day.
22	44	by the Piece.

OFFICERS and ARTIFICERS, &c.	RATE of PAY.	Time of Pay eſtabliſhed.	Allowance made.
MASTER BREWER	£. 80 per Annum	1ſt January 1800	3d. per Quarter for grinding the Malt, and 1½d. per Tun for pumping the Worts (he providing Horſes and Fodder) alſo a Houſe on the Premiſes
Clerk of the Brewhouſe	£. 80 per Annum	1 Jany 1800	a Houſe on the Premiſes
Storekeeper's Clerk	3/0 per Day	1 March 1797	
Checque's Clerk	£. 90 per Annum	1 Jany 1800	a Houſe on the Premiſes
Ditto	3/0 per Day	1 March 1797	—
Ditto	3/0 per Day		
Stokers	2/4 per Day	1 Jany 1803	3d. per Hour above the ſtated Hours of working
Millers	2/4 per Day	1 Jany 1803	—
Tunmen	2/0 per Day	1 Decr 1802	—
Labourers	2/0 per Day	1 Decr 1802	—
Gatekeepers	2/0 per Day	1 Decr 1802	—
Warders	2/0 per Day	1 Decr 1802	—
Sawyers, ſawing Staves	Vat Slabbers at 1/0 Vat and Butt Doublets a. 1/0 Butt and Pun. Ditto a 1/0 Double Doublets a. 1/1 Butt Doublets tongued a. 1/8 Strait Cuts a. 1/0	1 April 1776	—

Number allowed on the Peace Eſtabliſhment.	Number at preſent borne.	Mode of Employment.
1	1	MASTER BREWER.—Inſpecting Cargoes of Malt, Hops and Coals, and Brewing at Southdown; and taking care of ſuch Quantities of Beer as the Service may require,
1	1	
1	3	
2	3	by the Day.
2	2	by the Day.
3	3	by the Day.
68	119	by the Day.
1	1	by the Day.
6	6	by the Day.
	12	by the Piece.

Tho. Miller.

No. 2.

The Examination of Mr. JOHN WEST, Maſter-Cooper at His Majeſty's Victualling Department at Southdown; taken upon Oath, 11th November 1803.

Mr. Weſt.

HOW long have you been employed in the Victualling Department at Southdown, and in what Situations?

Four Years only at Southdown, as Maſter-Cooper; but I have been in the Victualling Department, as a Cooper, above Thirty-four Years; Twenty-two Years as Foreman of the Coopers at the Victualling-Office.

How are the Earnings of the Block-Coopers and Sawyers certified to the Clerk of the Checque?

The Coopers give in an Account of their Work three times a Week, which is booked by a Checque-Clerk, and one of my Clerks.

Does any Perſon actually take an Account of the Work performed by the Block-Coopers and Sawyers, and compare it with the Account given in by the Men?

The Lord of the Block, with reſpect to the Coopers, as far as it is practicable in ſo extenſive a Work. He takes an exact Account of the Work performed by the Sawyers, and compares it with the Account rendered by the Men.

Does the Lord of the Block take an actual Account of the Work performed by each Cooper?

No; he cannot be ſaid to do it; it is impoſſible for any one Man to do it in ſo extenſive a Concern.

Do the Wages of the Coopers very much depend on the Account they may render of their own Work?

Yes; but if they are detected in giving in a greater Quantity of Work than they have performed, they are fined Twenty Shillings for each Offence, as well as the Perſon that conceals it, by Order of the Victualling Board. I have known Three Inſtances of this ſince I have been Maſter-Cooper, and if I found the ſame Man repeat it, I ſhould repreſent it to the Agent-Victualler.

Are the Block-Coopers muſtered?

Not unleſs employed by the Day.

What Survey or Examination do the Caſks landed at Southdown undergo previous to their being ſhaken?

As the Caſks are landed, the ſerviceable Caſks are ſelected; thoſe that want Repairs are ſet aſide for that Purpoſe, and the unſerviceable Caſks are ſent to the knock-down Place, where they are examined by the Lord of the Block and Foreman. When the Caſks are given out to the Coopers to trim or repair, they put by thoſe that are damaged, which are afterwards examined by the Foreman and Lord of the Block.

Do the Coopers frequently ſet aſide, as unſerviceable, ſuch Caſks as you think ought to be repaired?

They do; but when the Lord of the Block examines them, and thinks they ought to be repaired, they are made to repair them.

What Perſons are employed to ſelect the ſerviceable Hoops, Staves, and Heading, from the unſerviceable?

The Cooper that knocks them down, and the Labourers that have been in the Service ſome Years, who are accuſtomed to that ſort of Work?

Are

Mr. West

Are the unſerviceable Staves, Heading, and Hoops, put into Piles for Sale, as the Caſks are ſhaken?

Yes, as ſoon after as is poſſible; ſometimes as they are ſhaken, and ſometimes from a Day to a Week after or more.

By whom is it determined, and how often are the Sales made of unſerviceable Stores at Southdown?

The Agent-Victualler, upon my Repreſentation, determines when a Sale ſhall take place; there have been generally in War time Three or Four Sales in the Year, but this Year only Two; I believe the Agent-Victualler has a diſcretionary Power to hold a Sale once a Quarter.

Are the Lots of old Stores, propoſed to be ſold, made up previous to advertizing the Sale?

Generally they are.

Are the Lots always completed previous to the Sale?

No.

Has it frequently happened that no Part of ſome of the Lots have been ſet out at the time of the Sale?

It has not frequently happened, but ſometimes it has been the Caſe.

Has it frequently happened with reſpect to Hoops?

Not frequently; it is ſometimes the Caſe.

How many Lots of Hoops were ſold at the laſt Sale, and how many Lots were completely made up at the time of the Sale?

Seven, and they were all completely made up according to Eſtimation.

Have any Labourers been employed in the courſe of this Week in bundling Hoops, to complete the Lots which were ſold on the 7th of laſt Month?

They have been bundling up unſerviceable Hoops, on the Suppoſition that there was not ſufficient to make up the Quantity purchaſed, and on weighing off the Lots we found them to run ſhort, and the Quantity ſince made up has been placed with the Lots, to be delivered. On the Day of Sale there was an accumulation of old Hoops more than were advertized, which was added to one of the Lots, and at the time of the Sale it was mentioned that the Purchaſer was to take the whole of the Lot, whatever it might turn out, at the Price given for it per Ton.

Has it frequently happened that more Lots of Staves, Heading, or Hoops, have been ſold, than were advertized or contained in the Catalogue of Sale?

Sometimes it has been the Caſe.

Have ſuch Lots been made up at the time of the Sale?

They have been ſet aſide for Sale, but not immediately made up into Lots.

As you have ſaid all the Lots are not made up at the time of the Sale, how do the Purchaſers judge of the Value of ſuch Lots as are not made up?

I cannot ſpeak to that; frequently Purchaſers come from the Country, and buy what they never ſee.

Are the Lots ſold as ſpecific Quantities, ſo that they ſhall be made up to the exact Amount if found deficient on Delivery, and have the Purchaſers an Option of rejecting what may be found beyond the Quantity expreſſed in the Catalogue; or are the Lots ſold at a certain Rate, whether more or leſs?

All Lots are ſold in ſpecific Quantities, except now and then a Lot of Iron Hoops, which are ſold more or leſs

Has it ever happened that ſo many Lots of Staves, Heading, or Hoops, have been ſold, that you afterwards found a Difficulty in making them up?

We never found any Difficulty, as damaged Stores were always accruing.

Mr. Weſt.

Were there ſo many Lots of Hoops ſold in July 1802, that you were under the Neceſſity of culling the ſerviceable Hoops in order to make up the Lots?

It did happen once at the time of a large Sale, but I do not know whether it was in July 1802.

Have you ever been under the Neceſſity of taking Staves, Heading, or Hoops, ſet aſide as ſerviceable for the Uſe of the Coopers, in order to make up the Lots that have been ſold?

No; but in one Inſtance the Coopers were directed to throw from their Births ſuch Part of the Heading as was unfit for uſe.

Has it been uſual to deliver any other Articles to the Purchaſers beſides thoſe actually contained in the Lots?

No, except ſound Staves given in lieu of thoſe which might be found broken or rotten in the Lots. At the Sale in Auguſt 1799, previous to the Conditions being read, ſome of the Company told the Agent publicly they had found a great many rotten and broken Staves in the Lots they had purchaſed at the laſt Sale, and requeſted in future they might be exchanged, as was the Practice in London, which was conſented to by the Agent and Clerk of the Checque; and this Practice has been continued ever ſince.

Has ſuch Practice ever been made a Part of the Conditions of the Sale?

The Application has been made and conſented to at every Sale, but it has never been included in the printed Conditions, which direct that the Lots ſhall be taken away with all their Faults.

To what Purpoſe are Leagre Slabs applicable, and is it uſual to ſell them?

They are chiefly applicable to Heading for ſmall Caſks; and it has been uſual to ſell them in time of Peace.

Did you give Directions for the Coopers not to work by Candle-light on the 7th January 1799, or at any other time when the Coopers were working generally by Candle-light?

I was not at Southdown in January 1799; I was then Foreman of the Coopers at Plymouth.

What Articles are placed in your Charge as Maſter-Cooper?

All Cooperage Stores and Utenſils attached to the Cooperage Department, both at Southdown and the Victualling-Office at Plymouth.

What Perſons attend and take Account of the Receipt of Staves from the Contractors, and of other Articles of Cooperage Stores from the King's Stores?

With reſpect to the new Staves, they are landed and piled, and then ſurveyed by the Agent and Clerk of the Checque generally, and myſelf always; an exact Account of them having previouſly been taken by myſelf and a Checque Clerk.—Cooperage Articles landed at Southdown from the King's Stores are taken account of by myſelf and a Checque Clerk, but ſometimes the Checque Clerk copies from my Account.

How often do you render an Account to the Victualling-Office of the Staves placed in your Charge?

Weekly, Monthly, and Quarterly, and Annually an Inventory and Valuation of Stores and Utenſils, according to the Balance of the Monthly Account for December.

Are ſuch Accounts always real Accounts, or are any of them eſtimate Accounts?

The Weekly Accounts are made up as near as poſſible, but the Monthly and Quarterly Accounts are correct.

At what Periods are Accounts of the Remains of Stores in your Charge taken?

On my Appointment as Maſter-Cooper I took charge by the Balance of my Predeceſſor's Account; I applied for a Survey on the Remains, but it could not be taken in time of War; a Survey has been ſince taken by the Commiſſioners of the Victualling on 23d September laſt.

Have

Mr. West.

Have your Ledger Remains been compared with the Survey made by the Commiſſioners of the Victualling in September laſt?

Yes, and I have found a Deficiency upon ſome Articles, and a Surplus upon others, but I have not drawn out the Account diſtinctly; there is, however, a conſiderable Surplus of Iron Hoops.

At what Periods do you make up your general Accounts, and render them to the Victualling-Office?

Quarterly.

Have ſuch Accounts been much in arrear?

They were about Six Quarters in arrears when I became Maſter-Cooper, and they are now Three Quarters in arrear.

What Directions did you receive about ſhaking Caſks immediately after the Preliminary Treaty of Peace made in October 1801?

No particular Directions.

Were the Caſks landed from the Men of War in general ſhaken immediately after that Treaty?

Thoſe that were found damaged were, but no ſerviceable Caſks were ſhaken.

After the Definitive Treaty in March 1802, what Directions did you receive about the Caſks that might be returned from the King's Ships?

To reſerve all that were fit for Service, and put them into Store or Piles.

Were a great many ſerviceable Caſks then ſhaken?

Not any that I know of.

Was there a great Quantity of ſerviceable Hoops and Staves ſold in 1802?

No.

Were the Staves and Hoops ſold in 1802 of a much better Quality, and ſuch as would not have been ſold in time of War?

Yes; but by lying by they would have become more unfit for Service, from the great Quantities returned into Store.

Did you in March 1802 receive any Directions, authorizing you to diſpoſe of Stores fit for His Majeſty's Service?

No.

How are the Supplies of Staves, Heading, and Hoops, for the Uſe of the Cooperage at Southdown, regulated during War?

When I have found the Hoops in Store fall ſhort, I have applied for new Iron Hoops; and when I have foreſeen a Want of Caſks, I have applied for Packs. I have never made a Demand for new Staves, the Victualling-Board having always ſent a ſufficient Quantity.

What are the average Daily Earnings of the Block-Coopers and Sawyers?

The Sawyers about Five Shillings a Day each Man, the Block-Coopers about Seven Shillings and Sixpence a Day on an Average.

Are the Prices eſtabliſhed for the Block-Coopers fair and equal, and can they earn as much by equal Exertion in one Branch of the Buſineſs as another?

No; the ſtaving, heading, and hooping old returned Beer and Water Caſks, is much more profitable than the making Caſks.

Have the Coopers at Southdown conducted themſelves with that Propriety and Attention to their Duty which you think they ought to have done?

No; in conſequence of Orders I gave ſoon after my Appointment, to enforce a due Attendance and Exertion on the Part of the Coopers, they ſtruck Work, and wrote a Petition to the Victualling Board; the Agent-Victualler deſired me to ſuſpend the Execution of thoſe Orders for a Time, but

Mr. West.

but they were afterwards approved and enforced by the Victualling-Board, and Directions given to the Agent to diſmiſs ſuch as were refractory; no Perſons were diſcharged, but I found, and ſtill find, great Difficulty in carrying thoſe Regulations into Effect, from the refractory Diſpoſition of ſome of the Coopers.

What is the Value, according to the preſent Contract Price, of Butt Staves?

The Contract Price for Pipe Staves is One Hundred and Fifty Pounds a Thouſand. The Pipe Staves will cut into Two Butt Staves, and when they are prepared to be put into Butts are worth to Government Seventy-eight Pounds Five Shillings and Ten Pence a Thouſand great Tale.

Are the Block-Coopers paid the ſame Sum for taking the Heads out of the Caſks when it may be neceſſary to clean them, as they are for repairing ſuch Caſks as may require Three or Four Staves to be ſhifted?

There is no Difference in the Prices allowed by the Victualling-Board; but we never put the Caſks in their Hands that do not want Repair, unleſs they require to be cleaned and aired.

Have the Prices allowed by the Victualling Board for making or repairing Caſks been altered ſince you have been Maſter-Cooper?

Yes, they were altered in the beginning of this Year.

Was you then conſulted as to the Alteration of the Prices for Coopers Work?

No.

How many Day-Coopers are there on the Eſtabliſhment of Southdown, and how are they employed?

There are Five, who are employed in unheading Beer Caſks, at the Seaſoning Houſe, ſhaking Caſks, and converting Iron Hoops.

Ewan Law. *John West.*
John Ford.
Henry Nicholls.

COPY of a Letter from the Victualling Board to Mr. MILLER, their Agent at Plymouth; dated 13th February 1800.

HAVING taken into Conſideration your Report on a Petition we had received from the Blockmen Coopers employed in the Cooperage at Southdown, dated the 5th Inſtant, complaining of the Conduct of our Maſter-Cooper at the Port of Plymouth, in reſpect to certain Orders he had judged it expedient to iſſue to them for the better diſcharge of their Duty, together with the Letter which you forwarded to us from the Maſter-Cooper on the Subject; and it appearing to us, that the Regulations which the Maſter-Cooper had adopted for the more effectually carrying on the Service of this Department, are founded upon juſt and impartial Principles reſpecting the Coopers, and upon Meaſures highly conducive to the Encouragement of the Induſtrious, as well as to the Promotion of Exertion in carrying on the public Service:

We direct you (notwithſtanding the Steps you have taken to the contrary) to cauſe the Regulations of the Maſter-Cooper, before referred to, to be carried into immediate and full Effect; and if you find any of the Coopers refractory thereto, either by ſtriking their Work, neglecting to pay a due Obedience to the proper Orders of the Maſter-Cooper, or otherwiſe behaving themſelves in an unbecoming Manner, forthwith to diſmiſs them from the Service, and never again to ſuffer them to be employed therein: And if you find any Difficulty in procuring other Coopers to ſupply their Places, we will ſend you a ſufficient Number of able Workmen from this Port.

(Signed)

John Marſh. *G. P. Towry.* *John Rodney.*
Francis Stephens. *R. J. Moody.* *Wm Boſcawen.*

COPY of an anonymous Letter to the Honourable Admiral CORNWALLIS; dated Southdown, Port of Plymouth, 11th September 1801. *Mr. Weſt.*

May it pleaſe your Honour,

TO accept of this Information from one that wiſhes Health to your Honour, and every Individual in the Britiſh Navy, but the Indecency which you are treated with by the Maſter-Cooper, John Weſt, and his Foreman Henry Baſkerville, at Southdown, is, in my Opinion, bad enough to breed a Diſtemper in the Fleet, by returning the Water Caſks without being put into the Block-Cooper's Hands to be aired and repaired, which I am apprehenſive there is a Board-Order for, but they being regardleſs of ſuch Order, do, as the Caſks are landed from one Ship, juſt give ſome of them a ſlight Waſh with one Water and ſhip them again; and for Ships in the Harbour they may be ſhipped Twenty times without being put into the Block-Cooper's Hands to be unheaded and aired, or even waſhed, which is the moſt Good can be done to a faint-ſmelling Caſk.

I am,

Your humble Servant.

(A Copy.)

John Weſt.

No. 3.

The Examination of Mr. HENRY BASKERVILLE, Foreman of the Coopers in His Majeſty's Victualling Department at Southdown; taken upon Oath, the 11th November 1803.

HOW long have you been employed in the Victualling-Department at Southdown, and in what Situations? *Mr. Baſkerville.*

I have been employed about Fifteen Years, and about Eleven Years Foreman at Southdown.

What Survey or Examination do the Caſks landed at Southdown undergo previous to their being ſhaken?

They are ſurveyed by myſelf and the Lord of the Block.

What Perſons are employed to ſelect the ſerviceable Hoops, Staves, and Heading, from the unſerviceable?

It is generally done by Labourers under our Inſpection, and ſometimes by a Day-Cooper, when we can ſpare one.

Are the unſerviceable Staves, Heading, and Hoops, put into Piles for Sale as the Caſks are ſhaken?

Sometimes they are piled immediately on being ſhaken, but it is ſeldom deferred beyond Two or Three Days.

Are the Lots of old Stores, propoſed to be ſold, made up previous to advertiſing the Sale?

The Lots are not always complete; ſometimes Lots are left open to receive what may come in.

Are the Lots always completed previous to the Sale?

No, not always.

Mr. Baſkerville.

Has it frequently happened that no part of ſome of the Lots have been ſet out at the time of the Sale?

No, it has not, excepting in caſes of Hoops, and that has not been frequent.

Have more Lots of Staves, Heading, and Hoops, been frequently ſold than were advertized and contained in the Catalogues?

Not frequently; it has been done ſometimes.

How do the Purchaſers judge of the Value of Lots that are not made up at the time of Sale?

I cannot pretend to ſay; the Timber and Hoops ſold are generally of the ſame Quality.

Are the Prices paid for them at the ſame Sale very different?

Very different.

Has it ever happened that ſo many Lots of Staves, Heading, or Hoops, have been ſold, that you afterwards found a Difficulty in making them up?

We never could find a very great Difficulty, but we have knocked down Caſks intended for Sale, to make them up.

Have you ever been under the Neceſſity of taking Staves, Heading, or Hoops, ſet aſide as ſerviceable, for the Uſe of the Coopers, in order to make up the Lots that have been ſold?

Never, that I recollect.

Have you never known the ſerviceable Hoops to be culled, in order to make up the Quantity ſold?

We have culled the ſerviceable Hoops for that Purpoſe, and taken out the unſerviceable ones, for by laying long in Piles many become unſerviceable.

Have you ever known the Heading given to the Coopers as ſerviceable (to be uſed in trimming Caſks) to be taken from their Births, to make up Lots of Heading which had been ſold?

Not taken from their Births; I have given them Orders to heave out their unſerviceable Heading, which we have overhauled, and ſelected the good from the bad.

Has it been uſual to deliver any other Articles to the Purchaſers, beſides thoſe actually contained in the Lots?

No, except giving ſound Staves in lieu of the broken and rotten ones.

When did the cuſtom of giving ſound Staves in lieu of ſuch as were found broken or decayed in the Lots, firſt take place?

It was the Practice long before I knew the Service.

Did you ever know any Staves to be put into Veſſels receiving Lots, without aſcertaining the Number of broken and rotten Staves?

No.

Did you give Directions for the Coopers not to work by Candle-light on the 7th of January 1799, or at any other time when the Coopers were working generally by Candle-light?

I cannot recollect their being ſtopped from Work on that Day; but, I think, they have been prevented once or twice for want of Candles, but from no other cauſe.

Have you known any Lots or Parts of Lots of old Stores, or any other Articles, to be removed from Southdown during the Night, except on Government Account?

No, by no means.

Were the Caſks landed from the Men of War in general ſhaken immediately after the Preliminary Treaty in October 1801?

No, only the unſerviceable ones.

Were

Mr. Baſkerville.

Were the Caſks landed from the King's Ships, on being paid off after the late War, in general ſhaken?

All thoſe we thought would not do for the Service again we ſhook, but we were not quite ſo nice then as in time of War.

Were there any ſerviceable Hoops or Staves ſold in 1802?

No, I do not know of any; had they been wanted for immediate Service they might have been uſed.

Did you ever inform any Perſon after the Sale in 1802, or after any other Sale, that ſo many Hoops had been ſold, you did not know how you ſhould be able to make the Lots up?

I do not recollect that I did, or that I had any difficulty in making up the Lots.

Are the Prices eſtabliſhed for the Block-Cooper's Work fair and equal; and can the Coopers earn, by ſimilar Exertion, as much in one Branch of the Buſineſs as another?

I think the Prices are fair take one with the other, but the Trimming is the moſt profitable Part, and a Man cannot earn ſo much in making ſmall Caſks as large.

What can a good Cooper earn by the Day, when employed in making new Caſks, old Caſks, and trimming Caſks, agreeably to the preſent Prices?

In making new Caſks, about Seven Shillings and Three Pence; old Butts and Puncheons, about Eight Shillings; and trimming Caſks, about Twelve Shillings, ſuppoſing he had as much as he could do, but which is never the caſe, as this Branch of Buſineſs being conſidered advantageous, is ſhared among the Men.

Has there been much Diſſatisfaction among the Coopers about their not getting their Shares of old Caſks to trim?

Yes, there has, about their loſing their Share if they are not at Work at the time of ſharing, and alſo they are diſſatisfied becauſe they have no more Caſks to trim than the Officers think require it.

If the Prices for trimming and making Caſks were equalized, would it not do away the Cauſe of their Diſſatisfaction?

It would.

Was you ever concerned with any Perſon in the Purchaſe of Lots of old Stores, or did you ever make any Overtures to any Perſon for that Purpoſe?

No, never.

Have you ever received any Preſent from any of the Purchaſers of old Stores?

No.

Are the Block-Coopers paid the ſame Sum for taking the Heads out of the Caſks, when it may be neceſſary to clean them, as they are for repairing ſuch Caſks as may require three or four Staves to be ſhifted?

Yes, it is ſo directed in the Scheme of Prices fixed by the Victualling-Board. The Day-Coopers unhead the Beer Caſks, and if they want no Repair, the Block-Coopers are paid for heading them up again, the ſame as for trimming.

Henry Baſkerville.

Ewan Law.
John Ford.
Henry Nicholls.

No. 4.

The Examination of Mr. JOHN SKARDON, Firſt Clerk to the Clerk of the Checque of His Majeſty's Victualling-Department, ſtationed at Southdown; taken upon Oath, 10th November 1803.

Mr. Skardon.

HOW long have you been employed in the Service of the Victualling Department, and in what Situations?

I have been Fifteen Years in the Service; I was firſt borne for about Four Years on the Books as a Labourer, and wrote in the Clerk of the Checque's Office, and I have been about eleven Years in my preſent Situation.

How old was you when you was made Firſt Clerk to the Clerk of the Checque at Southdown?

Between ſixteen and ſeventeen.

How often are the Coopers and Labourers muſtered?

The Day-Coopers and Labourers are muſtered three times in the courſe of the Day; in the Summer at ſix o'Clock in the Morning, at one o'Clock, on their Return from Dinner, and at ſix in the Evening, when they leave Work: in the Winter Seaſon they are muſtered at Day-light in the Morning; at one o'Clock; and at dark in the Evening. The Block-Coopers and Sawyers who work by the Piece are not muſtered?

Have they been always checqued when they have been abſent?

Yes, always.

Have you ever known any of the Checques to be taken off?

Never.

How are the Earnings of the Block-Coopers certified to the Clerk of the Checque?

Their Work is taken an Account of every ſecond or third Day by myſelf, and a Clerk from the Cooperage-Office.

Do you and a Clerk from the Cooperage-Office always attend to take an Account of the Work performed?

Always.

Is it practicable for the Coopers, when employed on trimming or making Caſks, to get at and put other Caſks with thoſe they have repaired or made?

I ſhould think not.

How do you and the Clerk from the Cooperage take an Account of the Work performed by the Coopers?

We ſend a Man round to the different Cooper's Shops, to call the Men to book their Work; when they come, as their Names ſtand on the Liſt, we enquire of each the Work they have performed on the different Days, and it is booked according as they give it in, and their Wages ſet off agreeably thereto at the end of the Month.

How is it aſcertained that the Coopers have performed the Work they may give in?

The Maſter-Cooper, or his Foreman, have ſome Method of doing it which I do not underſtand; and if it is found out that they give in more Work than they have performed, they are fined Twenty Shillings. A few Inſtances of this have happened within my Knowledge.

Does

Does the Maſter-Cooper or his Foreman certify to you, or the Clerk of the Checque, the Quantity of Work performed by the Coopers? *Mr. Skardon.*

No, it has not been the Practice; we compare our Books at the End of each Month.

How are the Sawyers employed, and how are their Earnings certified to you?

They are employed by Piece-work ſawing Staves, at certain fixed Prices per Dozen; I ſend for the Men once a Week, and take from them the Account of their Work; the Lord of the Block ſuperintends the Work, and at my Requeſt, generally weekly, and never beyond a Month, brings a Memorandum to the Office of the Work done, which is compared with the Account taken by me from the Men.

When did you laſt reduce the Account of the Work given in by the Sawyers, in conſequence of comparing your Account with the Lord of the Block's Memorandum?

I have in ſome Inſtances, but when I cannot ſay, and the Book will not ſhew; I have more frequently found that they have booked leſs, than more; when there has been a Miſtake either way, the Figures have been altered.

Have you ever known an Inſtance of any of the Coopers or Sawyers being ſet off more Wages than they have actually earned?

No, never.

What Officers or Clerks attend the Receipt of Stores and Coals at Southlown?

The Clerk of the Brewhouſe attends, and a Clerk from the Checque-Office, when the Buſineſs will admit of it.

Have you ever known an Inſtance of a Clerk of the Checque's Clerk and a Storekeeper's Clerk, to take an Account of the Cargo of the ſame Veſſel?

Yes, but not frequently by any means; it cannot be.

Does the Clerk of the Brewhouſe, or the Clerk of the Checque's Clerk, more frequently attend at the Receipt of Stores?

The Clerk of the Brewhouſe.

What Perſon uſually takes an Account of the empty Caſks ſent from Ships, and how is the Account rendered to the Checque-Office?

Iſaac Sargeant, a Day-Cooper, takes the Account; and the Account is entered in the Checque Books from his, daily.

Does a Clerk from the Checque-Office and one of the Clerks to the Maſter-Cooper, or the Clerk of the Brewhouſe, always attend the Receipt of Stores from Contractors?

No; Coals and Staves are the only Articles received from Contractors; the Clerk of the Brewhouſe only has generally attended the Receipt of the former; and I believe, though I do not know it, that one of the Maſter-Cooper's Clerks attends the receipt of Staves; after they are all landed and piled, one of the Clerk of the Checque's Clerks then takes an Account of them, but ſometimes it is copied from the Account of the Maſter-Cooper's Clerk.

Do the Storekeeper's and Clerk of the Cheque's Clerks take the Accounts of the receipts of Stores from each other?

Yes.

Are the Stores always weighed, meaſured, or counted, at the time of their being received?

The Hops we receive from the King's Stores at Deptford, and the Invoice is compared generally by the Clerk of the Brewhouſe, with the Marks on the Bags; they are not weighed at the time of receipt, but when expended. The Coals and Malt are always meaſured, and the Staves counted on receipt.

Mr. Skardon.

How are the Coals meaſured?

By a ſingle Wincheſter Buſhel, which is brought by the Meter from the Cuſtom-Houſe.

When you have attended the Receipt of Coals, has the Buſhel always been heaped as much as it would bear?

Yes, always.

How is the Victualling-Office ſupplied with Coals?

They take any Quantities they may want out of the Colliers bringing Coals to Southdown; and occaſionally, the Office is ſupplied from our Stores.

Has it been uſual for the Agent-Victualler, and for the Officers at Southdown, to buy Coals from the Ships bringing Coals on Government Account?

Yes, they have.

How long has ſuch Practice obtained?

It has ever been the Practice, as far as I know.

What Perſons attend the Iſſue of Malt, Hops, and Coals?

No Officer or Clerk attends the Delivery of Malt; the Key of the Malt Loft is given to the Labourers, who remove the Malt from the Store Lofts to the Mill Loft, where it is meaſured by the Millers before it is ground. The Hops are iſſued by the Clerk of the Brewhouſe, and ſometimes a Clerk from the Clerk of the Checque's Office, or the Foreman of the Labourers, by Weight, in proportion to the Quantity of Beer to be brewed. The Coals are taken by the Stokers as they want them, in Barrows, which have been meaſured, and they render an Account of the Number taken, either to the Checque-Office, or the Clerk of the Brewhouſe.

How do you govern yourſelf in expending the Malt, Hops, and Coals?

The Proportion is caſt according to the Quantity of Beer brewed, and charged as expended accordingly.

Have the Lots of old Stores always been made up at the time of advertiſing the Sale?

I believe not.

Have the Lots always been completed previous to the Day of Sale?

Not in all Caſes.

What Perſons have attended the Delivery of the Lots?

A Clerk from the Maſter-Cooper's Office; and ſince July 1800, I believe, in conſequence of ſome Information, a Clerk from the Checque-Office has likewiſe attended.

Are you ſure that a Clerk from the Maſter-Cooper's Office attended the Delivery of Lots prior to July 1800?

I am not certain; but I believe ſo.

Have you ever known any Articles to be delivered to the Purchaſers, that were not actually contained in the Lots?

In ſome Inſtances Staves which have been broken, have been exchanged for other damaged Staves, and thoſe broken Staves have been put to the Pile intended for Fire-wood.

In what Inſtances, have broken Staves been exchanged, and in what Inſtances have they not?

It has only been the Practice within, I believe, theſe two Years: a Lot was then purchaſed, which proved very bad, and a great many of the Staves broken; the Agent-Victualler, the Clerk of the Checque, and the other Officers came over to ſee them, and conſented to their being changed, and from that time to this it has been the Practice.

Was

Was it usual before that Period to deliver to the Purchasers any Staves in consequence of some being found broken in packing, or in throwing into the Vessel? *Mr. Skardon.*

Not to my Knowledge; I have not usually attended the Delivery of Lots.

Do the Conditions of Sale stipulate that the Lots of old Victualling Stores shall be taken away by the Purchasers with all their Faults?

Yes.

John Wm. Skardon.

Ewan Law.
John Ford.
Henry Nicholls.

No. 5.

The Examination of THOMAS MILLER, Esquire, Agent-Victualler at His Majesty's Victualling-Department at Plymouth; taken upon Oath, 29th October 1803.

FOR what Species of Provisions or Stores are Contracts made by you? *Mr. Miller.*

Biscuit, Hay, Loaf Bread for the Ordinary; and Vegetables for the Fleet. I make no Contracts without the Sanction of the Victualling Board; those for Biscuits, Wood, Hoops, and Twigs, are made occasionally; for Vegetables, yearly; and for Hay, and Loaf Bread, for the Ordinary, quarterly. There is likewise a standing Contract for Bavins, Brooms, and Candles, which will continue in force until three Months Warning be given by either of the contracting Parties.

Are there any Stores or Provisions purchased at this Port, not upon Contract; and of what Nature are they?

Mops, Shovels, Oil, Scrubbing-brushes, and other small Articles.

How are the Contractors paid for the Provisions sent in?

The Contractors, or their Agents, apply to the Storekeeper to make out Certificates for Provisions delivered, which are examined by the Clerk of the Checque, and brought to my Office, upon which I make out a Certificate for the same, and after being signed by myself, the Storekeeper, and Clerk of the Checque, are delivered to the Contractors, by which Bills are made out to them in Payment.

By whom are the Provisions received from Contractors surveyed?

By myself, the Storekeeper, and Clerk of the Checque.

Do such Persons always attend?

Yes, except in cases of Sickness, or Absence by leave.

What Clerks take an Account of the Provisions and Stores as they are received?

A Clerk from the Storekeeper's, and one from the Clerk of the Checque's Office.

Are the Provisions received as they are surveyed?

In general they are, but sometimes they are received on the following Day.

Does

Mr. Miller.

Does any Officer attend the receipt?

No, they only attend the ſurvey.

Are the Proviſions and Stores received as they are landed from the Veſſels?

No.

Is there any Place ſet apart for the receipt of Proviſions from Contractors, or are they lodged (previous to their being received) in the Stores, where they are eventually to be depoſited?

The Wine and Spirits are lodged on the Wharf until received, and the Bread is depoſited in Lofts; in ſpare Lofts, if there ſhould be Room enough: all the other Articles of Proviſions, except Beef, Pork, and Butter, which we receive from Ireland, and Butter and Cheeſe occaſionally from the Contractor's Agent at this Port, are ſent from the King's Stores at other Ports.

How long have you been in the Practice of receiving Beef and Pork from Ireland?

Since June laſt.

If the Clerks or Labourers ſhould be diſpoſed to act improperly, can they eaſily place Bread, Butter, and Cheeſe, that have been received, with ſuch Articles as have not?

No, not without immediate Detection; becauſe the Number of Packages are counted as they are carried into the Storehouſes.

Are Invoices of the Cargoes of the Veſſels bringing Proviſions to the Victualling-Office, on Account of Contractors, always delivered with the Goods?

No, Invoices are delivered with Wine and Spirits, but Bills of Lading are ſent with Stores from one King's Port to another.

Are Bills of Parcels always delivered with Proviſions and Stores ſent in by Land Carriage?

Memorandums of the Quantity are ſent with the Bread.

What is the Proceſs of accounting for the Proviſions and Stores received and iſſued, to the final Balance of the Storekeeper's Account?

A Clerk from the Storekeeper's and Clerk of the Checque's Offices, enter in a daily Receipt-Book an Account of all the Proviſions received, which is abſtracted into a large Book, and from that Book is charged againſt the Storekeeper in a quarterly Account. The Demands for Proviſions are brought to me, upon which I grant Warrants to the Storekeeper and Checque, and they ſend each a Clerk to iſſue the Stores ſpecified in the Warrant; the Totals of which Iſſues are entered in a large Iſſue-Book, and carried to the Storekeeper's Credit in the quarterly Account.—In the quarterly Account, the Receipts in the Quarter are added to the Remains; the Iſſues in the Quarter deducted therefrom, and the Balance carried forward, as a freſh Charge to the Storekeeper for the enſuing Quarter.

How often are the Accounts of this Department balanced?

Every Quarter.

In what time after the expiration of the Quarter are the Accounts uſually made up, and tranſmitted to the Victualling Board?

In time of Peace they are uſually ſent up within two Months after the expiration of the Quarter, but in War time, very uncertain. The Accounts for Chriſtmas Quarter 1802 were tranſmitted on the 30th of September 1803, and thoſe for Lady Quarter laſt, will be forwarded in about a Fortnight.

Are the Remains of Stores and Proviſions ſurveyed periodically?

There is a general Order of the Victualling-Board to take a Survey of every Article Annually, in June, but it is impoſſible to be complied with in War, but in Peace it is done, and when any Article of Proviſions runs low, we take an actual Survey, in order to checque the Accounts.

What

Mr. Miller.

What is done on the Diſcovery of any difference between the actual Remains, and the Book Account?

When the quarterly Account is made up, we ſtate it to the Board, with our Reaſons for the Deficiency, but in caſe of Accidents they are immediately reported to the Board, and we requeſt their Permiſſion to take Credit for that Loſs in the Store Account.

Are the Articles delivered at Southdown received in the ſame Manner as at this Place?

Exactly ſo; the Articles received there from Contractors are Coals and Staves only.

Does any Officer attend the Receipt of Coals, and where are they delivered?

They are delivered at Southdown; the Maſter Brewer inſpects the Coals, and the Clerks of the Storekeeper and Checque, reſident at Southdown, receive them.

How are the Offices here ſupplied with Coals?

They are brought from Southdown in our Craft occaſionally, as we want them, ſometimes in Bulk and ſometimes in Bags.

Are they ever brought over in Caſks?

Never, on the King's Account; ſuch as I purchaſe from the Veſſels for my own Uſe, I have in Caſks.

Ewan Law. *Thos Miller.*
John Ford.
Henry Nicholls.

The further Examination of THOMAS MILLER, Eſquire; taken upon Oath, the 12th November 1803.

HOW often are the decayed Victualling Stores ſold?

When we get enough to make a Sale of, once in Three or Six Months.

Are the Quantities propoſed to be ſold ſtated to the Victualling Board, and their Directions taken previous to each Sale?

No, they are not; when the Sale is made, I ſend an Account of the Sale to the Board.

Have you frequently ſold more Lots of old Stores than have been ſpecified in the Catalogues?

We have ſometimes.

Have ſuch Lots always been made up at the time of Sale?

The Lots have not been made up; but from the Maſter Cooper's repreſenting to me that there were more unſerviceable Articles in Store than were contained in the Catalogues, I have ſold a few additional Lots.

Did the Purchaſers of Lots of old Staves at the Sale in Auguſt 1799, complain of the Number of broken and decayed Staves found in their Lots at the preceding Sale?

They did at one Sale, but I cannot recollect the time. The Bidders told me, that at Deptford and Portſmouth it was the Practice to have perfect Staves delivered to them, and deſired to know whether I would not do the ſame, as they had found many broken and rotten Staves in the Lots they had purchaſed at the previous Sale; this was agreed to by me, and it has been the Practice ever ſince.

Has it ever been inſerted in the printed Conditions of Sale?

No; but it has been ſtated at the time of Sale.

Mr. Miller. What was the Practice previous to your conſenting that the broken and damaged Staves ſhould be exchanged on the delivery of Lots?

From their Complaint, I imagine, they muſt have had them according to the printed Conditions of the Sale.

Do not the printed Conditions of Sale ſay, the Lots ſhall be taken away by the Purchaſers with all their Faults?

Yes, they do.

Has it been with your Knowledge, that the Sales of old Stores have taken place before the Lots of Stores have been completed, and before the Lots of Hoops have been ſet apart?

Yes.

Obſerving by the Storekeeper's Account, that he has taken Credit for a very conſiderable Quantity of Wine and Spirits, as "Shrinkage" and "uſed to fill up the Caſks iſſued," has ſuch Deficiency ariſen from Embezzlement, or from actual Shrinkage?

From actual Shrinkage.

What Officers or Clerks attend the filling up the Caſks of Wine and Spirits, to aſcertain the Quantities loſt by Shrinkage?

We never fill up the Caſks but when we iſſue them, and then it is done by the Store-Cooper in the Preſence of one of the Storekeeper's Clerks.

It appearing by the Account rendered by you, of the Cargoes of Wine received from the Franklin and Catherina Carolina, that there is a Deficiency of Thirty Gallons on the former, and a Surplus of Twenty-nine Gallons on the latter, above the Quantity for which Duty has been paid at the Cuſtom-Houſe, how do you account for ſuch Differences?

I cannot account for them; I will anſwer for it, that our Accounts are correct.

Were any Directions given by the Victualling Board reſpecting the Caſks landed from the King's Ships after the late War?

I do not recollect any particular Directions from the Victualling Board.

Were there any Directions given by the Victualling Board, after War, authorizing the Sale of any ſerviceable Stores?

Yes, we ſold a great deal of ſerviceable Proviſions, but there were no Directions to ſell any ſerviceable Caſks, Staves, or Hoops; nor do I believe there were any ſold.

Ewan Law.
John Ford. *Tho' Miller.*
Henry Nicholls.

No. 6.

The Examination of Mr. WALTER BEDFORD, Clerk of the Checque of His Majeſty's Victualling Department at Plymouth; taken upon Oath, 12th Nov. 1803.

Mr. Bedford. HOW long have you been employed in the Service of the Victualling Department, and in what Situations?

Upwards of Fifteen Years; firſt as a Clerk in the dry Store-Office at Deptford; in June 1797, I was appointed Storekeeper at Chatham; and in March 1802 I was appointed to my preſent Situation.

How

Mr. Bedford.

How often are the Coopers and Labourers muſtered, and by whom?

The Day-Coopers and Labourers are muſtered at Six o'Clock in the Morning from 1ſt March to 31ſt October, the remaining Part of the Year at Daylight; they are again muſtered at half paſt Eight, on returning from Breakfaſt, for which they are allowed half an Hour; again at One o'Clock, on their return from Dinner, for which they are allowed an Hour; and on their quitting Work.

Have they been always checqued when they have been abſent?

Yes; I always give Directions for its being done, and have no Reaſon to doubt it.

Have you ever known any of the Checques to be taken off?

No.

Are the Block-Coopers muſtered?

No.

How are the Earnings of the Block-Coopers certified to you?

The Foreman of the Coopers gives, about Three times a Week, an Account to my Office of the Work that has been done by the Block-Coopers.

Has the Foreman any Apprentices who are employed as Block-Coopers?

He has Two Apprentices, who, after Four Years Service, are employed as Block-Coopers; before that time they are paid at fixed daily Wages, according to the time they have ſerved.

Have you ever known an Inſtance of any of the Coopers being ſet off more Wages than they have actually earned?

No, never.

By whom are the Pay-Books made out, and by whom are they examined and ſigned?

They are made out in my Office, and examined in the Agent's and Storekeeper's Offices, and ſigned by the Agent, Storekeeper, and myſelf; a Pay-Book is ſent to the Victualling Board as ſoon as it is examined.

How often are the Coopers, Sawyers, Labourers, and other Perſons on the Victualling Eſtabliſhment paid, and who comptrols the Payment?

They are paid by the Agent quarterly, one Quarter under the other, the Money being advanced to him by the Victualling Board for that Purpoſe.

Are the Stores and Proviſions ſurveyed previous to their being received, and by whom?

Yes, by the Agent, myſelf, and the Storekeeper.

What Officers and Clerks attend the Receipt, and take an Account of the Quantity of Stores and Proviſions at the Victualling-Office?

A Clerk from my Office, and one from the Storekeeper's Office, attend, and take an Account of all Proviſions and Stores as they are received, except Biſcuit and Bavins, which, from coming in ſo frequently, we have been under the Neceſſity of entruſting the Receipt to one Clerk. A Clerk from my Office takes an Account of the Biſcuit, and the Storekeeper's Clerk the Bavins one Week, and ſo alternately.

Is the Account of the Quantity taken as the Proviſions are landed, or ſent into the Victualling Premiſes?

No; the Bread is taken an Account of as it is ſent in, and depoſited in the Bread Loft, but it is only ſurveyed and received once or twice a Week. Wine and Spirits are landed on the Wharf, the Caſks trimmed and filled up, and the Quality and Strength aſcertained, previous to the Account being taken of the Quantity. Beef and Pork are depoſited in the Storehouſe, and about One

Mr. Ballard.

One Caſk in Ten is generally opened to aſcertain the Quality, which, if approved, an Account of the Number and Contents of the Caſks is taken by the Clerks, but the Quantity in each Caſk is not in general aſcertained. On opening the Caſks to ſerve the Ordinary with Beef and Pork, many of the Caſks have been found deficient a Piece or two.

If the Clerks and Labourers ſhould be ſo diſpoſed, can they conveniently place the Stores and Proviſions that have been received with the Contractors Goods that have not?

It is certainly poſſible to be done, but I have no reaſon to believe it has happened.

Do the Clerks employed on the receipt of Stores and Proviſions, take ſeparate Accounts at the time of Receipt, or do they ever copy from each other?

They take ſeparate Accounts of all Articles, except Bread and Bavins. The Foreman of the Bread-Loft, who is a Labourer, completes the Bags to their proper Weight if they ſhould be found deficient, and takes an Account of them, which is copied into the Books of my Office, and the Storekeeper's.

Does any Perſon on the Victualling Eſtabliſhment gauge the Wine and Spirits received at the Victualling-Office?

Yes, Mr. Robins, Second Clerk to the Storekeeper.

By whom are the Certificates to the Contractors made out, and by whom are they examined?

The Contractors apply to the Storekeeper, in whoſe Office Vouchers for the Proviſions and Stores received are made out; they are examined in my Office, and depoſited with the Agent-Victualler, who makes out Certificates to the Contractors therefrom, which are ſigned by the Agent, myſelf, and the Storekeeper.

How are the Coals for the uſe of the ſeveral Offices obtained?

From Southdown, generally.

What Officer or Clerk attends to the Delivery of Lots of old Stores at the Victualling-Office?

A Clerk from my Office, and I believe, one from the Storekeeper's Office.

Is it your Duty to checque the Iſſue, as well as the Receipt of Proviſions and Victualling Stores?

Yes.

Does a Clerk from your Office attend, and take an Account of the Stores and Proviſions iſſued?

Yes.

How often do you viſit the Victualling Eſtabliſhment at Southdown?

Not very often; when the People are paid at Southdown, I go with the Agent, and inſpect ſuch Proviſions as may be received there, except Malt, Samples of which are ſent to the Officers previous to Receipt.

Have you ever made Enquiry into the Mode of receiving and iſſuing Stores at Southdown?

No.

Have your Clerks at Southdown Directions to attend, and take an Account of the Receipt and Iſſue of all Stores?

They have no particular Directions for that Purpoſe, but general, to attend to their Duty.

Have they any Inſtructions for their Guidance?

No, they have no written or printed Inſtructions.

In

Mr. Bedford.

In what Manner are the Earnings of the Block-Coopers and Sawyers, employed at Southdown, aſcertained?

I ſhould ſuppoſe, in the Manner they are at Plymouth, but I cannot ſpeak poſitively to it; it is conducted by Mr. Skarden, the Clerk ſtationed there.

W. Bedford.

Ewan Law.
John Ford.
Henry Nicholls.

No. 7.

The Examination of Mr. JOHN SLIGHT, Storekeeper in His Majeſty's Victualling Department at Plymouth; taken upon Oath, 12th November 1803.

Mr. Slight.

HOW long have you been in your preſent Situation?

Four Years laſt May.

Have you any Inſtructions for your Guidance?

I had Inſtructions given me on my Appointment; they are of very ancient Date.

Are they full and ſufficient for the Regulation of your Conduct, in every Branch of your Duty?

I think them ſo.

Were the Stores and Proviſions ſurveyed upon your taking Charge, or did you charge yourſelf with the Leger Remains of your Predeceſſor?

A Survey was taken by Clerks from the Agent's, Clerk of the Checque's, and Storekeeper's Offices, under my Inſpection, and I am perfectly ſatisfied as to its Correctneſs.

Are the Stores and Proviſions ſurveyed previous to their being received, and by whom?

From Contractors always by myſelf, the Agent, and Clerk of the Checque; but not from King's Stores, which we examine occaſionally.

What Officers and Clerks attend, and take an Account of the Receipt of Stores and Proviſions from Contractors?

The Officers, having previouſly ſurveyed the Articles, the Account of the Quantity is taken by a Clerk from my Office, and one from the Checque's Office always, except Bread and Bavins, at the receipt of which a Clerk from the Checque or Storekeeper's Office attend alternately; but there have been Inſtances, though very rare, from the Preſſure of Buſineſs, of Proviſions having been received by one Clerk. The Clerks in general take ſeparate Accounts at the time of Receipt, but in the Inſtances above ſtated they copy from each other.

Are the Stores and Proviſions received as they are landed, or brought to the Victualling Stores, or are they depoſited in the Stores, with Articles of the like Kind, previous to their being ſurveyed and received?

Wine and Spirits are generally received on the Wharf previous to being put into Store; moſt of the other Articles are ſurveyed, and received in the Stores where they are to be depoſited.

If the Clerks and Labourers ſhould be ſo diſpoſed, can they conveniently place the Proviſions and Stores that have been received with the Contractors Goods that have not?

It is poſſible, but I have no Reaſon to believe it ever has been done.

Mr. Sight.

Is the Wine and Spirits gauged at the time of Receipt, and by whom?

It is gauged previous to receipt by the Cuſtoms and Exciſe, and the Second Clerk in my Office; as the Caſks are gauged, having been filled up, the Revenue Officers mark the Contents on the Caſks with Chalk, which are afterwards raſed in by one of the King's Coopers; an Account of the Contents of each Caſk is then taken therefrom by one of my Clerks, and a Clerk from the Checque Office.

It appearing by the Account rendered by you of the Cargoes of Wine received from the Frankin and Catherina Carolina, that there is a Deficiency of thirty Gallons on the former, and a Surplus of twenty-nine Gallons on the latter, above the Quantity for which Duty has been paid at the Cuſtom-Houſe, how do you account for ſuch Differences?

(a) I cannot at preſent account for the Differences.

By what Authority do you iſſue Proviſions?

By a Warrant from the Agent-Victualler.

What Perſons attend the Iſſue of Proviſions?

A Clerk from the Storekeeper's Office always; and generally, a Clerk from the Checque-Office.

At what Periods are the Remains of Proviſions actually taken?

There are Periods fixed for taking the Remains, but it has never been followed up, as it would delay the public Service; but a general Survey was taken by the Commiſſioners of the Victualling in September laſt. When any Article gets low, I then take the Remains, and ſtate the actual Quantities in Store in the weekly Account, and at the end of the Quarter I debit myſelf with any Surplus, and take Credit for any Deficiency that may have been diſcovered in the courſe of the Quarter, which the Commiſſioners of the Victualling in general require the Officers to account for but I have not been called upon during the time I have been Storekeeper.

At what Periods do you make up your general Accounts, and render them to the Victualling Board?

Quarterly.

How long have ſuch Accounts been in Arrear?

When I was appointed Storekeeper they were Seven Quarters in Arrear; my Account for Midſummer Quarter is made up, and ready to be compared with thoſe of the other Officers. The Account for Lady Quarter is complete, and will, I ſuppoſe, be ſent to the Victualling Board in a Day or two.

Upon comparing your Ledger Balance with the actual Remains, have you in general found a Surplus or Deficiency?

In general a Surplus.

Obſerving that you have taken Credit in your Account for a conſiderable Quantity of Biſcuit ſhrunk in Store, and deſtroyed by Vermin, how have ſuch Quantities been aſcertained?

In the Iſſue of Bread, if we diſcover any Bags to have been eaten by the Rats, ſuch Bags are immediately weighed, and the Difference taken an Account of. When the Bread is baked it is weighed as it comes out of the Oven, and placed then in the drying Loft, and again weighed when taken from thence. In Summer-time the Bread frequently decreaſes in weight after it is bagged, and the Deficiency is made up on Delivery. The Difference under theſe Heads is written off in the Quarterly Accounts.

It appearing by your Accounts that you have taken Credit for a very conſiderable Quantity of Wine and Spirits as "Shrinkage in Store," and "uſed to fill up the Caſks iſſued," has ſuch Deficiency ariſen from Embezzlement in the Stores, or actual Shrinkage?

Actual Shrinkage; I do not think any has been embezzled.

What

Mr. Slight.

What Officers or Clerks attend the filling up of the Casks of Wine and Spirits to ascertain the Quantities lost by Shrinkage?

The Store-Cooper only; but he cannot have access to the Stores without the Attendance of the Custom and Excise Officers.

When Provisions or Stores are found to be decayed, what Persons survey them to ascertain their unfitness for His Majesty's Service?

The Agent, Storekeeper, and Clerk of the Checque.

How often are the decayed Provisions and Stores sold?

As often as we find a sufficient Quantity to make up a Sale.

What Officers and Clerks attend at the Delivery of Lots of old Stores?

No Officers, but a Clerk from my Office always.

Ewan Law. *John Slight.*
John Ford.
Henry Nicholls.

Addition made this 14th of November 1803, by desire of this Examinant, to the Evidence given by him on the 12th Instant.

(a) Having since the 12th Instant compared the Account of the Receipt of Wine at the Victualling-Office from the Ships Franklin and Catherina Carolina with the Custom-House Account, I find an Ullage of Thirty Gallons was taken from the Cargo of the Franklin to fill up a Cask from the Catherina Carolina, which accounts for the Difference.

Ewan Law. *John Slight.*
John Ford.
Henry Nicholls.

No. 8.

The Examination of Mr. JOHN POLLARD, Clerk of His Majesty's Brewhouse at Southdown; taken upon Oath, 7th November 1803.

Mr. Pollard.

HAVE you any Instructions for your Guidance in the Performance of your Duty?

No, I never had any.

What Persons attend the Receipt of Provisions, Malt, and Hops?

I generally attend the Receipt of the Malt, Hops, and Provisions, see it measured, and take the Account; but during my Absence, my Assistant Clerk, and sometimes the Clerk of the Checque's Clerk, takes the Account. The Hops are not weighed upon the Receipt, but are taken according to the Invoice, and are weighed previous to their being issued.

Is there more Attention paid to the receipt of Articles from Contractors than from the King's Stores?

Certainly; because when we receive them from the King's Stores we conceive them to be correct, as they ought to be. Those we receive from Contractors are examined particularly.

Do the Clerk of the Checque's Clerk and the Storekeeper's Clerk ever attend together at the Receipt of any Article?

No.

Does the Clerk of the Checque's Clerk copy from your Account, and you from his, as only one of you attend?

One only attends, and we copy from each other.

Does

Mr. Pollard.

Does the Clerk of the Checque's Clerk or you moſt frequently attend at the receipt of Proviſions and other Articles?

I do generally.

Have you ever received Directions that a Clerk from each Office ſhall attend?

No.

Is the Malt ever weighed on its receipt?

No, but it is meaſured.

Is there much of it uſually damaged in the Conveyance?

No, very little indeed; ſince 1797 what has been damaged has been put up to public Sale, being purchaſed on Commiſſion.

Does any Perſon come over from the Victualling-Office to inſpect the Quality of the Malt on its arrival?

No, we ſend over Samples, about a Pint of each Cargo, to the Agent, Clerk of the Checque, and Storekeeper; but ſuch Proviſions as are received from Ireland they do come over to examine.

How are the Malt and Hops iſſued, and who attends at the time of the Iſſue?

There are Four Store Rooms for Malt; there is likewiſe a Quantity kept in the Mill Loft, which when expended, the Maſter Brewer directs a Quantity to be taken by the Labourers from the other Store Rooms into the Mill Loft, and it is meaſured by the Miller on being put into the Hopper; but no Perſon attends on the Part of the Storekeeper either to the taking away the Malt from the Lofts, or meaſuring it into the Hopper. The Hops are delivered out by Weight, when expended, either by myſelf or my Aſſiſtant; ſometimes by the Foreman of the Labourers.

How long does the Malt remain in Store before it is iſſued?

From ſix Months to twelve Months.

Is it ever turned?

No; and I never knew it damaged for want of turning.

Do you generally find a Surplus, or Deficiency, on the Iſſue of Malt and Hops?

On Malt, commonly a Surplus, and on Hops ſometimes a Surplus, and at other times a Deficiency.

How do you charge yourſelf with a Surplus, or diſcharge yourſelf of a Deficiency?

When any of the Malt Lofts are nearly empty, we meaſure the Remains, and the Surplus is taken upon Charge. I do not recollect there ever being a Deficiency. With reſpect to the Hops, the Quantity is aſcertained as each Bag is uſed up, and the Surplus, or Deficiency, is brought to Account quarterly; the Weight of the Bags is then taken Credit for.

Of what Quantity of Hops do you diſcharge yourſelf monthly, on Account of the Weight of the Bags?

About ſix Hundred-weight, on an Average.

In whoſe Preſence are the Bags weighed?

Myſelf, my Aſſiſtant, or the Labourer who aſſiſts the Storekeeper's Clerks.

How does the Clerk of the Checque become acquainted with the Iſſues of Malt and Hops?

Mr. Skardon, the Maſter Brewer, enters in a Book kept for the Purpoſe, to which all the Clerks have acceſs, what Beer is to be brewed for ſome Days forward, and the Clerk of the Checque's Clerk knows the Proportion of Malt, Hops, and Coals, allowed for brewing ſuch Quantities of Beer, and charges it in the Account accordingly.

Do you make out the quarterly Accounts of the Receipt and Iſſue of Stores, at Southdown?

Yes, for the Brewhouſe Department; they are ſworn to by myſelf and the Maſter Brewer.

How

How long have you known ſuch quarterly Accounts to be in Arrear? *Mr. Pollard.*

In the laſt War, before I was allowed an Aſſiſtant, they were ſix or ſeven Quarters, and they are now three Quarters in Arrear.

John Pollard.

Ewan Law.
John Ford.
Henry Nicholls.

The further Examination of Mr. JOHN POLLARD, Clerk of His Majeſty's Brewhouſe, at Southdown; taken upon Oath, 7th November 1803.

HOW long have you been employed as a Clerk in the Victualling Department, and in your preſent Situation?

Ten Years laſt June, and conſtantly in my preſent Situation.

How are the Coals ſupplied, for the uſe of the Brewery?

By Contract, formerly made by the Agent-Victualler at Plymouth, but now by the Victualling Board.

Are the Veſſels bringing them diſcharged at the Wharfs of the Brewery?

Yes.

What Examination do the Coals undergo as to their Quality?

None; but the Maſters of the Ships generally produce a Certificate of the Sort of Coals, and we ſee that the Certificate correſponds with the Sort of Coals contracted for.

Has the Quality of the Coals ever been complained of?

No, never to my Knowledge.

What Perſons attend the Receipt of the Coals?

The Maſter-Brewer occaſionally; the Account is taken by myſelf or my Aſſiſtant Clerk moſt generally; but when we are otherwiſe engaged, one of the Clerk of the Checque's Clerks takes the Account.

How are the Coals meaſured?

By a ſingle Wincheſter Buſhel, which is brought from the Cuſtom-Houſe by the Meter, and the Accounts are kept in Quarters of Eight double Buſhels.

How are the Coals removed from the Wharf to the Coal Yard?

As they are meaſured they are put in Biſcuit Bags, and carried away immediately.

Is the Buſhel heaped as much as it will bear?

Yes.

Are the Cargoes of Coals compared with the Quantities contained in the Cockets of the Veſſels?

We never ſee the Cockets; we only know what is meaſured out of the Veſſel to us.

In whoſe Charge are the Coals depoſited?

In my Charge, under the Storekeeper at the Victualling-Office, but they are not locked up.

Have the Veſſels bringing Coals here diſcharged them all on the King's Account?

Sometimes, not always. Till the Contract was made by the Victualling Board with Mr. Henley, about five or ſix Years ago, it was a general Practice to retail Coals out of the Ships to the Inhabitants in the Neighbourhood, and the Officers and Workmen of the Eſtabliſhment; ſince that time (with two or three Exceptions) the whole of the Cargoes have been delivered to the Office.

Did the Ship Cora deliver, in the Month of February laſt, all her Cargo of Coals at this Wharf, except the fifty Quarters which were ſent to the Victualling-Office at Plymouth?

(a) To the beſt of my Knowledge ſhe did.

Mr. Pollard.

Did the Brig Lambton, in March laſt, deliver all her Cargo?

No, ſhe had delivered ſome before ſhe came here.

How are the Coals iſſued, and by whom?

They are iſſued by Barrows; I do not know exactly what they hold; the Stokers or Perſons who have the Management of the Fires, take what are wanted, and I believe render an Account weekly to Mr. Skardon of the Number of Barrows taken; and we charge the Expence of Coals by a general Rule; Sixteen ſingle Wincheſter Buſhels of Coals to Eighty ſingle Wincheſter Buſhels of Malt, and ſo in proportion.

Does ſuch Mode of Expenditure leave you generally a Surplus, or a Deficiency, of Coals?

We have never had but one Opportunity of aſcertaining it; I believe in 1793, and then there was a Surplus.

Are there any Perſons on the Eſtabliſhment allowed Coals by the King?

No.

In what Manner are the Coals ſent to the Victualling-Office?

They ſend the Hoys from the Victualling-Office for them, and the Coals are ſtowed in Bulk.

Do you ever ſend Coals to the Victualling-Office in Caſks?

Yes, ſuch as are purchaſed out of the Veſſels by the Agent-Victualler; it has always been done ſince I have been in my preſent Situation, and once or twice lately; ſome out of the Rocheſter, which delivered here Two hundred and Twenty-ſix Chaldrons on the King's Account in Auguſt laſt.

Do you ſend Coals elſewhere in Caſks?

No, but it is cuſtomary for the Officers and Clerks of this Eſtabliſhment to keep their Coals in Caſks, and we generally get our Coals from the Veſſels that deliver here on the King's Account, as we thereby ſave the Expence of Lighterage.

At what time of the Delivery of the Cargoes are the Officers and Clerks ſupplied with the Coals they may purchaſe from the Ships?

Nearly towards the latter end of the Ships being diſcharged.

At whoſe Expence are the Coals carried from the Wharfs to the Coal Yard?

It has always been done at the Expence of the Contractors, except during the Time Mr. Henley held the Contract, which was about four Years, when it was paid by the Public.

Have you any Reaſon to believe that any of the Coals belonging to the King have been embezzled or made uſe of by Individuals?

No.

What Quantity of Coals was received by the Bywater and Reſpect in March 1802?

By the Bywater, Three hundred and Sixty-ſix Quarters; by the Reſpect, Fourteen Quarters Two Buſhels.

Were any Coals out of either of thoſe Veſſels ſent to the Victualling-Office at Plymouth?

None, to the beſt of my Knowledge.

Ewan Law. *John Pollard.*
John Ford.
Henry Nicholls.

Alterations made by Deſire of this Examinant, the 11th of November 1803, in the Evidence given by him on the 7th Inſtant.

(a) I now recollect, that the Agent had ſome Coals out of the Cora on his private Account.

Ewan Law. *John Pollard.*
John Ford.
Henry Nicholls.

No. 9.

STOREKEEPERS QUARTERLY ACCOUNT:
DEFICIENCIES—SURPLUS.

OUTH.
LING-OFFICE,
mber 1803.

No. 9.—AN ACCOUNT of the Quantities of PROVISIONS and other ARTICLES, carried to the Credi
under the Head of DEFICIENCIES

Bifcuit.	Spirits.			Wine.		Beef	Pork.		Freſh	Flour.	Suet.	Raiſins.	Vinegar.	Peaſe.	Oatmeal.	Butter.	Cheeſe.	Moloſſes.	Cocoa.
	Brandy.	Rum.	Arrack.	Red.	White.	8lb.	4lb.	6lb.	Beef.										
lbs.	gals.	gals.	gals.	gals.	gals.	pieces.	pieces.	pieces.	lbs.	lbs.	lbs.	lbs.	gals.	buſhls gals.	buſhls gals.	lbs.	lbs.	lbs.	lbs.
														DEFICIENCIES.					
- -	- -	- -	- -	- -	- -	- -	- -	159	- -	- -	- -	- -	- -	- - -	- - -	- -	- -	- -	- -
9,330	2,128 4/16	1,493	- -	- -	- -	309	5,474	- -	- -	- -	- -	- -	425	165 2	- - -	- -	- -	- -	- -
														SURPLUS.					
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	358	—	— —	— —	—	—	—	—
2,637	- -	- -	14	- -	- -	104 3/8	204 3/4	- -	- -	396 1/4	805 T 2/16	- -	- -	35 7 3/4	284 2 2/4	401 1/2	- -	- -	- -
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- - -	- - -	- -

he STOREKEEPER, in the Quarterly Accounts in each Year, from 1st January 1790 to the 31st December 180
harged againſt him as a SURPLUS.

Sour Krout.	Salt.	Canvas.	Oil.	Wheat.			Malt.		Hops.			Coals.		Bavins.		Lemon Juice.			Tunnage of Caſk.			Iron	Biſcuit	Wood	
																	Bottles.	Caſes.				Hoops	Bags.	Chords	
lbs.	Buſh.	Ells.	Gal. lbs.	Qrs.	Bush	lbs.	Qrs.	Bush	Cwt.	Qrs.	lbs.	Qrs.	Bush	Doz.	N°	lbs.	N°.	N°.	Tuns.	Hogſheads.	Puncheons.				
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John Slight.

No. 10.

PLYMOUTH,
VICTUALLING-OFFICE,
6th December 1803.

A STATEMENT

OF THE

Manner in which the SURPLUS of the different Articles of Proviſions, &c. (ſhewn in an Account thereof, from the 1ſt January 1790 to the 31ſt December 1802, furniſhed to the Commiſſioners of Naval Enquiry the 16th November laſt) are ſuppoſed to have ariſen.

BREAD. Pounds. 2,637. IT is apprehended that this Surplus may have ariſen from ſome Error in receiving the different Quantities of Bread from the Bakehouſes into the Stores, and by Miſtakes in allowing too much Credit for Loſs in the drying Lofts.

RUM. Gallons. 1,716 1/16 This is thought to have ariſen during the great hurry of Buſineſs from iſſuing Brandy as Rum, there appearing a Deficiency of 2,128 Gallons of Brandy; if therefore, this Surplus of Rum is deducted from the Deficiency of Brandy, the Difference in that caſe would be trifling.

ARRACK. Gallons. 31 5/16 It is alſo preſumed that a like Quantity of Brandy may have been iſſued as Arrack, the whole being charged as Spirits.

WINE. Red, 2,372 1/8 White, 2,538 1/8 May have ariſen by taking too much Credit to fill up the Caſks, previous to being iſſued, and probably in Part from the Difference of Gauge in receiving Wines into Store, under various Contracts; as, from the immenſe Quantity received and iſſued, it has been almoſt impoſſible to obſerve in gauging the trifling Quantity gained upon each Caſk, contributing to the preſent Surplus.

BEEF. 8lb. Pieces. 142 1/16 This may have proceeded from iſſuing ſome Caſks containing 37 1/2 Pieces of 8lb. each, for Caſks containing Thirty-eight 8lb. Pieces, the Caſks being of the ſame Size, and the Marks on the Heads frequently much defaced, ſo as to occaſion this Error.

PORK. 4lb. Pieces. 204 3/4. 6lb. Pieces. 3,065. This, it is believed, may have ariſen by iſſuing 4lb. Pieces for 6lb. Pieces, the Tierces being of a ſimilar Size, and the Marks on ſome of them not very plain, which might occaſion Miſtakes in taking over the Contents, particularly at Nights, and during a preſſure of Buſineſs.

FRESH BEEF. Pounds. 463. May have ariſen from cutting up and corning freſh Beef for the Ships in Ordinary, in the Proceſs of which it is difficult to cut the Pieces exactly regular.

FLOUR. Pounds. 7,685 1/4 Probably aroſe in charging more Store Flour to the Bakehouſes than was actually expended there, which Flour, though intended for the Paſtry, not being immediately removed, might by Error in hurry, have been iſſued to Ships, or the Increaſe might have been partly through Miſtake, in taking over the Contents of Caſks containing Flour returned from Ships, the Ink-marks thereon, from Age, being frequently much obliterated.

SUET. Pounds. 2,110 $\frac{10}{16}$ — Suppoſed to have ariſen by weighing out ſmall Quantities to the Ships in Ordinary, and repacking for ſmall Veſſels, as, when Suet is taken out of Pickle, it is increaſed in Weight, the ſame being dry when firſt packed.

RAISINS. Pounds. 794. — Likely to have ariſen from time to time by Errors in taking over the Contents of the Caſks when iſſued, or when returned from Ships, the Ink Marks on the Heads of the Caſks being often much obliterated.

PEASE. Buſh. Gal. 35 7 $\frac{3}{4}$ — Peaſe, when opened and expoſed to the Air, are liable to ſwell and increaſe in Meaſure, the more ſo as they are generally put into the firſt Packages ſoon after taken off the Kiln.

OATMEAL. Buſh. Gal. 426 7 $\frac{2}{16}$ — This Article is always received from the Contractors by Weight, according to which the Contents in Buſhels and Gallons are marked, but when ſtarted to ſerve the Ordinary or other Veſſels in ſmall Proportions, it is ſifted and meaſured lightly, by which Means it has from time to time accumulated.

BUTTER. Pounds. 2,673 $\frac{2}{3}$ — This Surplus may have ariſen by Errors in taking an Account of the Contents of the Firkins, which being marked with Ink, are very often nearly obliterated, occaſioned by the moiſture of the Pickle penetrating through the Wood, and it being frequently neceſſary, for the diſpatch of the Service, to Ship off Stores in great Quantities by Candle-light; and this Article being contained in Packages of various Sizes, it is very probable this Surplus, from the foregoing Cauſes, might from time to time have alſo accumulated.

CHEESE. Pounds. 4,279. — This is likely to have ariſen by the Sweepings of the Cheeſe Loft mixing with the Cheeſe Scrapings, and credited for as Waſte of Cheeſe.

MOLASSES. Pounds. 1,087. — Suppoſed to have happened from re-driving the Caſks, by which means they are compreſſed, and in conſequence frequently allow of ſmall Quantities being overdrawn, which increaſe the Stores in this Article, the Caſks being ſtill iſſued according to the Contents marked.

COCOA. Pounds. 228. — This Article has been received in Foreign Caſks, and it being neceſſary for the preſervation thereof to repack the ſame into Engliſh-made Caſks, the Surplus has ariſen from the erroneous Tare marked on the Foreign Caſks.

SALT. Buſhels. 728. — May have ariſen from an over Credit being taken in the Quantity uſed, and in boiling Pickle, curing Tongues, Suet, &c. the ſame not having been uſually meaſured out.

MALT. Qrs. Buſh. 129. 5. — Malt generally increaſes in Bulk in Store, which Increaſe being debited from time to time accounts for a Surplus.

HOPS. Cwt. qr. lb. 39. 0. 14 — Hops often exceed in Weight the Contents marked on the Bags, by reaſon, as is ſuppoſed, of damp Weather, or being in a Veſſel's Hold on their Paſſage from Deptford to this Port, occaſioning generally a Surplus.

COALS. Buſhels. 6. — May have ariſen by Variation in re-meaſuring the Remains in Store, it being ſcarcely poſſible to meaſure a large Quantity twice alike.

BAVINS. Dozen. 3,500. — This Surplus appears to have ariſen from the Manner in which Bavins were (until lately) charged in the Expenditure, the Foreman of the Bakers not denoting a proportionable Cut for ſhort Meaſure at the time of expending them as when received, but charging the whole as Bavins uſed in the Bakehouſe; of courſe the Surplus muſt have increaſed by this Means to the full Extent of the Quantity, but being, as is ſuppoſed, the ſame as ſhewn in the Margin.

WHEAT. Qrs. bush. lbs. 40. 7. 42. This Surplus may have arisen by measuring the great Quantities in Store, it being scarcely possible from time to time to measure such extensive Supplies with sufficient Accuracy, to make the Receipts and Issues agree exactly.

OIL. Gall. 48. Most likely to have happened from Error in issuing, the Ink-marks on the Tallies frequently being rendered obscure or almost obliterated.

CANVAS. Ells. 92 $\frac{12}{16}$. Probably may have arisen from the Bolts of this Article generally measuring more than they are marked, an Allowance being usually made on each Piece by the Manufacturer.

IRON HOOPS. N° 594. This is considered to have happened by the old large Iron Hoops being frequently cut into Two, put on small Casks, and then charged as Two Hoops.

BAGS. N° 67,637. The unserviceable Bags are received into Store from Ships by Number, the best Parts are cut off for mending others, and the Remainder packed up in Bundles; but when sent to London as Stores, or expended for Bung Cloths, they are always weighed, and Credit is taken according to the Custom of the Office, of One Bag for every Pound Weight. Frequently many of those Bags, from not having been so much worn as others, have weighed more, and this consequently has from time to time occasioned a Surplus; as for Example, suppose a Bundle of Pieces weighed 112 Pounds, Credit is taken for so many Bags, when in fact the Pieces may have been the Parts of not nearly 100 Bags, leaving a proportionate Surplus on that Quantity.

LEMON JUICE. lbs. Beer Bottles. Case. 72. 18. 1. It is supposed this may have arisen from one Case having been returned from a Ship unknown, and consequently no Credit could be given for the same.

CASKS. Tuns. Hhds. Punch^{s} 686. 3. 2 $\frac{1}{4}$. Believed to have arisen by the Cooperage allowing the Storekeeper Credit for Foreign Casks returned from Ships, and received from Contractors, which have not yet been charged to him.

KROUT. Pounds. 73. Likely to have arisen from Error in taking an Account of the Contents on the great Quantities heretofore received and issued.

John Slight.

Examined,
Tho^{s} Miller.

No.

EXTRACT from "An Account of COALS received into
between the 1st January 1790

Time when received.	SHIP'S NAMES.	MASTERS NAMES.	From whence.	Whether delivered on Contract or otherwise.	Contractors Name or of whom purchased.
1799.					
Sept^r 6. 19	Henley	Fra^s Watson	Pitts Tanfield Moor	Contract	Henley and Son
Oct^r 29. Nov. 6	Ditto	Ditto	Ditto	D°	D°
1800.					
February 10. 18	D°	D°	Brandling Main	Board's Order	D°
Ap^l 30. May 8	D°	D°	Newcastle	D°	D°
July 22. 29	Neptune	Rob^t Pearson	Pontop	D°	D°
Sept^r 18. 25	Henley	Fra^s Watson	D°	D°	D°
1801.					
January 14. 27	Phœbus	Lancelot Brown	D°	D°	D°
March 12. 20	Henley	Fra^s Watson	D°	D°	D°
Aug^t 21. 28	D°	D°	Pitts Tanfield Moor	D°	D°
Oct^r 1. 5	D°	D°	D°	D°	D°
1802.					
February 9	Barges	———	Sunderland	D°	Hough & Jackso
March 1	Bywater / Respect	Sand^n Howe / — Joplin	D°	D°	D°
March 26. 27	Henley	Fra^s Watson	Pitts Tanfield Moor	D°	Henley and Son
1803.					
Feb^y 15. 26	Cora	H. Harrison	D°	Contract	Armstrong & Hend
March 10. 14	Lambton	Ja^s Headley	D°	D°	D°
Aug^t 19. 31	Rochester and Russell	Tho^s Hall	Sunderland	D°	Hough & Jackso

II.

His Majesty's Victualling Stores at PLYMOUTH and SOUTHDOWN,
nd 8th November 1803."

Date of Contract.	By whom purchased.	Quantity received.		Price.	Date of Bills or Certificates made out in Payment.	The Quantities contained in each.		Their Amounts respectively.
		Quarters.	Bush.		1799.	Quarters.	Bush.	£. s. d.
July 1799 - -	Board - - -	583	6	48/ per Chald[n]	Sept[r] 19 - -	583	6	622 13 4
- - - -	D° - - -	541	2	D° - - -	Nov[r] 7 - -	541	2	576 13 4
					1800.			
Jan[y] 1800 -	D° - - -	586	1	65/ - - -	Feb[y] 19 - -	586	1	846 12 6
Mar. 1800 -	D° - - -	634	3	not known at this Office	May 9 - -	634	3	—
, 24 June - -	D° - - -	469	4	D° - - -	July 29 - -	469	4	—
, 24 June - -	D° - - -	578	2	D° - - -	Sept[r] 26 - -	578	2	—
					1801.			
26 Nov[r] 1800 / 8 Jan[y] 1801	D° - - -	844	4	D° - - -	28 Jan[y] - -	844	4	—
Jan[y] 1801 - -	D° - - -	585	0	D° - - -	March 21 -	585	0	—
July 1801 - -	D° - - -	561	3	48/ per Chald[n]	Aug[t] 29 - -	561	3	598 16 0
July 1801 -	D° - - -	540	0	48/ - - -	Oct[r] 6 - - -	540	0	576 0 0
					1802.			
Dec[r] 1801 -	D° - - -	122	2	40/6 - -	Feb[y] 3 - -	122	2	110 8 6
Dec[r] 1801 -	D° - - -	440	2	40/6 - - -	Mar. 10 - -	440	2	396 4 6
Feb[y] 1802 -	D° - - -	562	4	37/6 - - -	Mar. 29 - -	562	4	468 15 0
					1803.			
Nov[r] 1802 -	D° - - -	378	0	39/ - - -	Mar. 12 - -	378	0	327 12 0
Nov[r] 1802 -	D° - - -	256	4	39/ - - -	Mar. 31 - -	256	4	222 6 0
June 1803 -	D° - - -	568	4	41/3 - - -	Aug[t] 31 - -	568	4	521 2 6

Tho[s] Miller.

No. 12.

PLYMOUTH.—An Account of Coals landed in this Port, out of the following Veſſels.

DATE of ENTRY.	SHIPS NAMES.	MASTERS NAMES.	From whence.	Quantity per Cocket.	Quantity landed and paid Duties for.	
1799.				Chaldrons.	Chaldrons.	Buſhels.
Sept[r] 5	Henley	Fra[s] Watſon	Newcaſtle	112	259	14
Oct[r] 28	D°	D°	D°	112	251	22
1800.						
Feb[y] 8	D°	D°	D°	112	260	16
Ap[l] 29	D°	D°	D°	112	281	34
July 18	Neptune	Rob[t] Pearſon	D°	112	208	27
Sept[r] 16	Henley	Fra[s] Watſon	D°	112	257	0
1801.						
Jan[y] 8	Phœbus	Lancelot Brown	D°	170	375	9
Mar. 9	Henley	Fra[s] Watſon	D°	112	259	30
Aug[t] 19	D°	D°	D°	112	249	20
Sept[r] 25	D°	D°	D°	112	239	27
1802.						
Mar. 19	D°	D°	D°	108	252	26
1803.						
Feb[y] 14	Cora	H. Harriſon	D°	80	174	24
25	Lambton	J. Hoadley	Sunderland	88	185	6
Aug[t] 17	Rocheſter	T. Hall	D°	106	235	20

CUSTOM-HOUSE, PLYMOUTH,
18 October 1803.

J. Newton,
Comp[r].

No. 13.

The Examination of JAMES PENN, Block-Cooper in His Majesty's Victualling Department at Southdown; taken upon Oath, 8th Nov. 1803.

Mr. Penn.

HOW long have you been employed as a Cooper at Southdown?

Twenty-three Years, including my Apprenticeship.

Are you acquainted with any Frauds that have been practised in the Receipt or Issue of Stores, or in the Sale or Delivery of old Stores at Southdown?

Not of new Stores; in the Sale of old Stores I am. On the 7th February 1799 I saw a Quantity of old Butt Staves, as near as I can remember about Seven hundred, after being shaken from condemned Casks, taken from the Place where they were knocked down and removed to the Quay Head; some People were employed at the same time, but I do not recollect their Names, in taking away Lots, and frequently took a Barrow-full or two of these Staves, and in the course of the Day the whole Heap was carried off. The Casks I have been speaking of were shaken on the Day they were taken away, and consequently could not belong to old Lots. On the 7th January 1799 Two Vessels were coming up to Southdown, supposed for the Purpose of taking away Lots; on that Night we were not permitted to work by Candle-light, which led us generally to suppose that something improper was intended; the Orders for that Purpose were given by Mr. Baskerville, Foreman of the Coopers, and Mr. Mitchell, the Lord of the Block. The next Morning Philip Philips, then an Apprentice, told me, that he and Mr. Triscott, then a Block-Cooper, but now first Foreman of the Coopers at the Victualling-Office, had counted the Piles of serviceable Staves the preceding Evening, and the next Morning there were Two of them gone; he shewed me the Spot where those Two Piles had stood; it had rained very hard in the Night, and the Places where the Staves had been piled were perfectly dry. On the 8th of March 1799 I went to the new Iron Hoop-house, and saw a Cooper by the Name of Olgar, who at that time was in the habit of purchasing Lots, with Four of the Labourers belonging to the Brewhouse, near a Pile of serviceable Heading, which had not been sold; these Men loaded their Barrows from this Heading, and I saw Two of them wheel away their Barrows to the Quay Head, which I suspect was taken away in Vessels coming for Lots of old Stores. I have at different times last Year seen from Six to Ten thousand Casks, nearly as good as new, knocked down; some of the Staves and Hoops were selected as serviceable, but the greater Part of the Staves and Hoops, and I believe all the Heading, was sold as unserviceable. At the Sale in February last I believe Sixty Tons of old Iron Hoops were advertized for Sale, but there not being that Quantity in Store which had been condemned, a great many of the Hoops put by as seviceable were taken to make up the Quantities of the Lots. At this Sale there were likewise sold as unserviceable Two thousand Leagre Slabs, quite new, which were very applicable to the purpose of Heading; they sold I believe for Twenty-two Pounds a Thousand.

Has it been a general Practice in the Delivery of Lots of old Staves to give good Staves in exchange for those found broken?

Yes, and it is so at present; I believe it first took place in 1800, after I was examined by the Agent-Victualler.

Have such Exchanges ever taken place after the Lots have been shipped?

No, I believe not. As the Lots are unstacked to be put into the Vessel, a Person for the Purchaser attends, and objects to such Staves as he may judge unfit

Mr. Penn.

unfit to be put into Caſks, either from being broken, ſprung, or rotten; theſe are put by, and an equal Number of Staves which he may approve given in lieu.

Has it been uſual to remove or load Lots of old Staves or Hoops during the Night from Southdown?

Yes, I believe it has; but the Labourers who watch in the Yard during the Night can beſt anſwer that Queſtion?

What Officers or Clerks have uſually attended the Delivery of Lots of old Stores when ſold at Southdown?

Since June 1800, when I was examined with the other Coopers by the Agent-Victualler, a Clerk from the Clerk of the Checque's Office, and one of the Maſter-Cooper's Clerks have generally attended; but previous to that time I never ſaw a Clerk attend at the delivery of Lots, but the Foreman of the Coopers uſed in general to give the Directions.

Ewan Law. *James Penn.*
John Ford.
Henry Nicholls.

No. 14.

The Examination of JOHN WAYMOUTH, Block-Cooper in His Majeſty's Victualling-Department at Southdown; taken upon Oath, 8th November 1803.

Mr. Waymouth.

HOW long have you been employed as a Cooper at Southdown?

About thirteen Years, beſides my Apprenticeſhip.

Are you acquainted with any Frauds that have been practiſed in the Receipt or Iſſue of Stores, or in the Sale or Delivery of old Stores at Southdown?

Not in the Receipt or Iſſue of new Stores, but in the Sale of old Stores, I am. Though I was long acquainted with fraudulent Practices at Southdown, the firſt Obſervation I committed to Paper was on the 7th of January 1799; Mr. Baſkerville, Foreman of the Coopers, and John Mitchell, Lord of the Block, came round to acquaint the Coopers they were not to work by Candle-light that Night; ſome People rather ſuſpecting that ſomething was going on that ſhould not, as ſome Veſſels were coming up to take away Lots. Philip Philips and Samuel Triſcott went out, and counted the Piles of Butt Staves, as Philips informed me the next Morning when I went into the Shop where they both worked, and Philip Philips told me what had been going on in the Night; I aſked him how he knew it, and he ſaid, he had counted the Piles the Night before and that Two were wanting in the Morning (the Piles generally conſiſt of Five hundred, Six Score to the Hundred) I went immediately with him and viewed the Spot, and could plainly ſee that Staves had been lately removed.—On the 7th of February 1799, a Veſſel came up for ſome Lots, I believe, from Mr. Ewans and Mr. Soper, Coopers, at Plymouth; one of the Men, John Moon Lean, who worked in the Shop with me, happened to go to the Part of the Yard where the Lots were delivering, and came in and told me that they were going on in their old way; I then went out after ſome Staves, and ſaw perfectly Mr. Baſkerville the Foreman, appear to be giving Directions to the People that were taking away ſerviceable Butt Staves; I think about Three hundred were taken away to the Wharf with the Lots of Staves which had been ſold, where a Veſſel of which William Moyſe was Maſter, was lying, taking away the Lots. From March 1802, for ſeveral Months, great Quantities of Caſks of all Deſcriptions were ſhaken, perfectly good, and equal to new, without any Defect

Defect whatever, and the Staves, Heads, and great Quantities of the Hoops, sold as unserviceable. In February last great Quantities of Hoops, perfectly good and fit for use, were bundled by the Labourers after the Sale, and put to make out the Lots of unserviceable Hoops which had been sold, and those that were really unserviceable were left by the Purchasers, who had the good ones given them in lieu. At this Sale, I believe, Four thousand of new Leagre Slabs (but called Butt Slabs in the Catalogues) fit for heading, were sold, when at the same time they were cutting up new Pipe Staves for Heading, for which Purpose these Slabs would have answered. These Slabs were not inserted in the Advertisement, but included in the Catalogue. The last Slabs that were sold fetched Twenty-two Pounds a Thousand, and were worth in the Service Fifty Pounds.—On the 24th of February 1803, Thomas Little and Thomas Lory, Coopers, were employed in unheading Casks for Coals, and heading them up again; Thirty-three Puncheons.—The 26th in the Evening I heard Isaac Sargent, a Day-Cooper and Superintendant of the Wharfs say, in Company with Thomas Little and myself, that Eleven of the Puncheons were put on board a Victualling Hoy for the Agent, and Eleven or Twelve, he could not say which, were rolled up to the Master Cooper's, and he believed, the other Ten or Eleven were for Mr. Skardon, meaning the Master Brewer. At the time the last Collier delivered in August, I counted Twenty-three other Puncheons, full of Coals, which Henry Odam, Store-Cooper, told me were for the Victualling-Office, and a Day or two after I saw some other Puncheons heading up with Coals, but I do not know what became of them; Mr. Pollard, the Clerk of the Brewhouse, told Odam, that no Coals were to be sold. Formerly it used to be the Practice for the Masters of the Colliers to sell Coals on their private Account, and the Persons in the Neighbourhood used to purchase them, and take them away from the Wharf.—On the 29th of April, William Bate and William Bartlett, two Labourers, were employed to put into Parcels, to be used by the Coopers, a Lot of Heading which had been previously sold at the Sale in February, but not delivered, a Lot of serviceable Heading being supposed to have been issued in lieu of it; before the delivery in March, Butts were shaken, and the Heading broken to Pieces to make up this Lot; the Excuse given for it by the Foreman was, that the Agent had sold a Lot more than there was; the Heading left was so bad that the Coopers could not use it, and made new Heads for the old Casks they were then making. Some time ago, I wrote a Letter to Lord St. Vincent on this subject, of which I now present a Copy.

Mr. Waymouth.

Do you recollect the Names of the Labourers who were employed in carrying away the Staves on the 7th of February 1799?

The Persons I saw loading the Barrow were Henry Windsor, and Benjamin Chubb; the latter is dead, and the former is gone to Sea.

Has it been a general Practice, in the Delivery of Lots of old Staves, to give good Staves in Exchange for those found broken?

I believe it has always been a Practice to do so, for they were not considered as Staves when broken; and since we were examined by the Agent-Victualler in June 1800, it has been a Practice to change such as the Purchasers might object to, on account of their being a little decayed.

Has it been usual to remove or load Lots of old Staves or Hoops during the Night from Southdown?

I never heard but of one Instance, and that was when Nicholas Grigg was employed as a Watchman, and on Duty at the time.

What Officers or Clerks have usually attended the Delivery of Lots of old Stores sold at Southdown?

Since the Investigation in June 1800, there has been a Clerk from the Clerk of the Checque's Office, and one of the Master-Cooper's Clerks; before that the Foreman only generally attended.

Mr. Waymouth. Is it uſual to ſell old and broken Staves and Heading as Fire Wood?

Yes.

Have you ever had any Quarrel or Miſunderſtanding with the Maſter-Cooper or his Foreman?

I never had any Quarrel, but there was a very great Miſunderſtanding between us after the Enquiry in June 1800; and previous to that time a Coolneſs ſubſiſted between me and Mr. Baſkerville, the Foreman of the Coopers, for reſiſting the Payment of a Shilling a Month to the Foreman of the Coopers, which had been general for ſome time.

Ewan Law. *John Waymouth.*
John Ford.
Henry Nicholls.

No. 15.

The Examination of EDWARD LYNE, Block-Cooper in His Majeſty's Victualling Department at Southdown; taken upon Oath, the 8th of November 1803.

Mr. Lyne. HOW long have you been employed as a Cooper at Southdown?

Eighteen Years, including my Apprenticeſhip.

Are you acquainted with any Frauds that have been practiſed in the Receipt or Iſſue of Stores, or in the Sale or Delivery of old Stores at Southdown?

Not the Receipt and Iſſue of Stores; in the Sale and Delivery of old Stores at Southdown, I am. I have at different times ſeen ſerviceable Iron Hoops carried away by the Labourers, and put into Veſſels with unſerviceable Hoops ſold in Lots; and Staves in the ſame Manner.—In February 1802, I ſaw from Twelve to Twenty Butts ſhook in the Preſence of Mr. Weſt the Maſter Cooper, by Henry Neale and William Perkins; I ſaw the Labourers put them on the Barrows, and wheel them away to a Veſſel taking in a Lot purchaſed by a Mr. Matthews, of London, who has purchaſed a great many Lots, and who was ſtanding with the Maſter-Cooper at the time.—On the 4th of May 1802 was the Sale, and on the ſucceeding Day I ſaw five Barrow Loads of Butt Staves taken as they were ſhook by Iſaac Sargent, a Cooper, and wheeled by the Labourers on board the Woolpack, Sharp Maſter, taking away Lots for Mr. Matthews; he had purchaſed a Lot of Brandy Staves lying in a different Part of the Yard to where the Butts were ſhaken, and after they had ſhipped off his Lot, they came and took away the Butt Staves; Mr. Weſt the Maſter Cooper was ſtanding by the Veſſel, and muſt have ſeen them; no Butt Staves were purchaſed by Mr. Matthews at that Sale.—In March 1803, I ſaw Part of Lot 44 delivered, conſiſting of Four Tons of old Iron Hoops; I ſaw one Ton weighed off by Mr. Baſkerville the Foreman; a ſmall Part of the one Ton was taken from the Lot, the remaining Quantity was made up by ſerviceable Iron Hoops; Part of that Lot is now in the Yard. In the ſame Month, I was employed at Day-work, converting Heading for the Coopers, when Mr. Baſkerville came to me, and ſaid, the Agent had ſold a Lot of Heading more than there was, and we muſt raiſe it, whereupon he took ſerviceable Heading from the Block Cooper's Births to make up this Lot; and the Coopers were obliged to make uſe of new Heading for the old Caſks.—On the 13th and 14th of February 1800, Thomas Dugger and Edward Brokenſhire, were employed to unhead ſixteen Puncheons for Coals, and head them up, when full, for the Maſter-Cooper; the Coals were landed from a Ship delivering Coals on Government Account. On the 15th, John Perkins and Sixteen other Labourers were ordered by Mr. Baſkerville,

Mr. Lyne.

Mr. Baſkerville, after the one o'Clock Call, to roll thoſe Caſks up to Mr. Weſt's the Maſter Cooper's Houſe; and on the 23d and 24th of February laſt, Thomas Little and Thomas Lory were employed to unhead and head up Thirty-three Puncheons of Coals; on the 25th, Eleven of them were ſent to the Agent at Plymouth, and Eleven to the Maſter-Coopers, but I do not know what became of the other Eleven.

What time have you known Lots to remain at Southdown after the Sale?

I have known one Lot, for Dove of Plymouth, to remain about Three Months; they in general remain from One Week to Five.

Are the Lots of Hoops and Staves always made up previous to their being actually ld?

The whole of the Lots never have for theſe Six or Seven Years paſt; ſome of the Lots are made up, ſome Two-thirds, and ſome not a Half.

Is it uſual for the Purchaſers to take away the whole of a Lot at a time?

No, they ſometimes retail the Lots, and the Under-purchaſers take away their Parts at their convenience.

Are Caſks ſurveyed previous to their being ſhaken, and by whom?

They are in general ſurveyed by the Foreman; when they come on Shore in a very bad State, they are ordered to be ſhaken by the Foreman or Lord of the Block, but in general, after the Caſks are given to the Block-Coopers to repair, they ſet aſide ſuch as are not fit to be repaired, ſhew them to the Foreman or Lord of the Block, and they are then knocked down; but between October 1801 and October 1802, the greater Part of the Caſks, I ſhould ſuppoſe about Two-thirds, were ſhaken as they came a-ſhore; during the firſt Part of that period the Caſks were ſhaken indiſcriminately, and in conſequence of that we were obliged in the Month of November to raiſe Caſks again from the Staves which had been ſet aſide as unſerviceable; after the Month of March 1802 the Caſks were again ſhaken indiſcriminately as they were ſent a-ſhore. I ſhould ſuppoſe upwards of Four thouſand Caſks, equal to new, were ſhaken in thoſe Periods.

What Opportunities had you of ſeeing the Tranſactions which you have ſtated?

During the latter Period, from March to October 1802, we had very little Work; not Half-work to employ our time, and I thought it to be my Duty to notice theſe Tranſactions. I have from time to time, ſince February 1800, taken Minutes of what I obſerved.

Ewan Law. *Edward Lyne.*
John Ford.
Henry Nicholls.

No. 16.

The Examination of PHILIP PHILIPS, Block-Cooper in His Majeſty's Victualling Department at Southdown; taken upon Oath, 9th November 1803.

Mr. Philips.

HOW long have you been employed as a Cooper at Southdown?

Ten Years laſt April, including my Apprenticeſhip.

Were the Coopers in the practice of working by Candle-light in January 1799?

Yes.

Were

Mr. Philips.

Were Directions given that they were not to work by Candle-light on the 7th of that Month?

There was a Night when there was a Ship on Fire in the Harbour, I think a French Frigate, a Prize, and the Coopers were all looking at it; and on that Evening ſome had Candles and ſome had not, but thoſe who had Candles iſſued to them kept them till the next Night; I kept mine.

At what time were the Candles iſſued on the Night of which you have been ſpeaking?

Juſt before it was dark.

During the time you have belonged to the Victualling Department, and at a period when the Coopers were working by Candle-light, has there been any one Night on which Orders were given that the Coopers ſhould not work by Candle-light?

No, not to my Knowledge.

Have you at any time counted the Number of Piles of Staves?

Yes.

When did you do ſo?

I do not know any particular time.

Have you done ſo frequently?

Yes, many times.

What were your Motives for counting the Piles of Staves?

I counted them as I went along, but not from any Motives of Embezzlement, but for Curioſity.

Are the Piles of Staves in general ſo ſtowed that it is neceſſary to go amongſt them in order to count them?

Sometimes they are, and ſometimes not; when there are Seven or Eight Piles you can ſee them without going amongſt them.

Did your Curioſity lead you to go amongſt them in order to count them?

No.

What has been the greateſt Number of Piles of Staves that you have counted?

I cannot ſay; I never kept any Account.

Did you ever inform Mr. Samuel Triſcott that you had counted the Piles of Staves?

No.

Did you ever count them with him or any other Perſon?

No.

Did you ever inform any Perſon that you had counted the Piles of Staves?

No.

Did you ever ſee Places where Piles had been removed from in the courſe of the Night?

No.

During the time of your Apprenticeſhip, did you ever hear any Converſation about Embezzlement of Staves or Hoops?

No, not that I recollect.

At the time the Perſons were examined by the Agent-Victualler on 26th June 1800, reſpecting Embezzlements at Southdown, where was you?

I was at Mevagiſſey on Leave for a Fortnight.

During the time you was abſent did you receive any, and what Letters, from Perſons belonging to the Victualling Department?

I received a Letter from Mr. Baſkerville, deſiring me to return Home, and that was all the Contents of the Letter.

When

Mr. Philips.

When did you return Home to Southdown?

Immediately on receiving the Letter I returned Home, but I do not recollect the time.

How long was you abſent?

I believe rather more than a Week.

Had you Converſation with any Perſon on the ſubject of your having counted the Piles of Staves, between the time of your return Home and the time of your being examined by the Agent-Victualler, on 28th July following?

Not that I can recollect, nor did any body ſay or communicate anything to me on the ſubject.

When was you examined by the Agent-Victualler?

On the Day after my return to Southdown, in conſequence of receiving Mr. Baſkerville's Letter; I was examined by the Agent-Victualler at Plymouth, in the Preſence of Mr. Weſt the Maſter-Cooper, Mr. Triſcott the Foreman, and the Attorney.

Who told you that you was to go to Plymouth to be examined by the Agent-Victualler?

To the beſt of my Recollection the Maſter-Cooper.

What did he tell you?

He ordered me to go to the Agent.

Had you any Knowledge whatever of the Cauſe which led to your being ordered to Plymouth before you was examined by the Agent-Victualler?

No, only by my thoughts; I thought what it was.

What did you think it was?

I thought it was the ſame Cauſe as the other Men had been examined to.

How did you know what the other Men had been examined to?

I heard People telling that they were called forward about the Buſineſs of the Staves, and I thought I was called on the ſame Buſineſs.

Was you examined by the Agent-Victualler on the 28th July 1800?

I was examined, but I do not know the Day.

Was you twice examined by the Agent-Victualler?

Yes, I was examined twice on the ſame ſubject.

You have ſaid certain Perſons were preſent at one time of your Examination; who were preſent at the other?

The ſame Perſons were preſent.

How many Days elapſed between the time of your Examination?

I do not think it was quite a Month.

Do you mean to declare upon Oath that the Perſons you have named were preſent at both your Examinations?

I cannot pretend to ſay both times, but I can ſay once that there was the Agent, Mr. Weſt, and Mr. Triſcott, and the Lawyer, who queſtioned me.

What was the nature of your firſt Examination?

I cannot pretend to ſay the nature of my firſt Examination, but I know I was examined once.

Do you mean to ſay you was examined only once.

I cannot ſay; I was ſent for twice, and I know I was examined once; but I cannot ſay whether I was examined twice.

Was you at the Victualling-Office twice on the Subject of the Embezzlement at Southdown?

Yes.

Mr. Philips. If you was examined only once, what paſſed at the other time of your being there?

I cannot pretend to ſay what paſſed the other time now.

Was you at Southdown at the time John Jago, James Penn, John Waymouth, and others, were ſent for to Plymouth, to be examined by the Agent-Victualler?

I left Southdown the ſame Afternoon they were ſent for, and went to Mevagiſſey, from my Home at Cawſand the next Morning.

In your Examination by the Agent-Victualler, on the 28th of July 1800, you declared that you knew of no Embezzlement whatever as to Mr. Baſkerville; do you know of any other Embezzlement or Fraud committed at Southdown or elſewhere in the Victualling-Department?

No.

Philip Philips.

Ewan Law.
John Ford.
Henry Nicholls.

No. 17.

The Examination of ISAAC SARGENT, Cooper in His Majeſty's Victualling-Department at Southdown; taken upon Oath, the 9th of November 1803.

Mr. Sargent. HOW long have you been employed as a Cooper at Southdown?

About eleven Years, including my Apprenticeſhip.

Are you acquainted with any Frauds that have been practiced in the Receipt or Iſſue of Stores, or in the Sale or Delivery of old Stores at Southdown?

No.

Were you, on the 4th of May 1802, employed in ſhaking Butts?

I do not know that I was on that Day, but I was employed about that time in ſhaking Caſks.

What became of the Staves as you ſhook the Caſks?

I do not recollect; ſometimes the Staves are left all Day, and at other Times they are piled by the Labourers, as the Caſks are ſhaken.

Did you obſerve any Staves, about the Period you have been ſpeaking to, to be wheeled away by Labourers, as you ſhook the Caſks, to a Veſſel taking in Lots of old Staves?

No.

Have you known any ſerviceable Staves to be delivered to the Purchaſers of Lots, in lieu of ſuch as were broken?

No; when there have been any broken or rotten Staves in the Lots which have been ſold, I have known other Staves, intended for Sale, to be given in lieu of them.

Is it ſtill the Practice to deliver Staves in lieu of thoſe which may be found rotten, or broken in the Lots which have been ſold?

Yes.

Iſaac Sargent.

Ewan Law.
John Ford.
Henry Nicholls.

No. 18.

The Examination of Mr. VALENTINE NARRACOTT, Cooper of Stonehouſe; taken upon Oath, 9th November 1803.

Mr. Narracott.

HOW long was you employed as a Cooper at Southdown?

I was entered in March 1793, and diſcharged myſelf in 1801, in order to go into Buſineſs for myſelf.

Are you acquainted with any Frauds that have been practiſed in the Receipt or Iſſue of Stores, or in the Sale or Delivery of old Stores at Southdown?

No, I was called before the Agent in June 1800, and told him when ſome Lots were ſhipping in February 1799; I ſaw at the time ſome Staves, I believe about Three hundred, taken from the Place where condemned Caſks are knocked down, without being counted or ſorted; they were wheeled on Barrows towards a Veſſel receiving Lots; I did not ſee them put on board, but I believe they were, becauſe they were taken by the ſame Men who were ſhipping Lots which Mr. Baſkerville was attending the Delivery of. Since I have been in Buſineſs I find, from purchaſing Lots, it is a Practice to allow the Buyers to throw out the broken and rotten Staves, which are afterwards ſold as Firing, and ſound Staves are given in lieu of them from the Place where the Caſks are ſhaken, which I did not know before; and what I told the Agent-Victualler is true; but it is poſſible the Staves I have ſaid were taken might be for that Purpoſe.

Ewan Law.
John Ford.
Henry Nicholls.

Valentine Narracott.

No. 19.

The Examination of Mr. SAMUEL TRISCOTT, Firſt Foreman of the Coopers at His Majeſty's Victualling-Office at Plymouth; taken upon Oath, 10th November 1803.

Mr. Triſcott.

HOW long was you employed in the Victualling Department at Southdown, and in what Situations?

I ſerved my Apprenticeſhip in the Service, and was a Block-Cooper at Southdown Twelve or Fourteen Years.

Did you ever count the Piles of Staves at Southdown?

No.

Were the Coopers in general working by Candle-light in January 1799?

Yes, I believe ſo.

Do you recollect any Inſtance of the Coopers not working by Candle-light during a Period when they in general worked by Candle-light?

No.

Have you any Reaſon to believe that any Pile or Piles of Staves have been removed from Southdown during the Night?

No.

Have you known any Lots or Parts of Lots of old Stores delivered or taken away from Southdown during the Night?

No.

Have

Mr. Triſcott.

Have you ever known any Articles of Stores to be delivered with the Lots at Southdown, beſides thoſe actually contained in the Lots, at the time of Sale?

No.

Has it been uſual to deliver ſound Staves in lieu of ſuch as may have been found broken or rotten in the Lots ſold?

With reſpect to what was uſual at Southdown I cannot ſpeak to, but ſince I was appointed Foreman of the Coopers at the Victualling-Office in Auguſt 1799, I have changed ſuch Staves as might be found rotten and broken in the Piles, with the Concurrence of the Officers; but within the laſt Twelve Months, ſince the Conditions of Sale have been expreſſed in the Catalogues, the broken Staves have been exchanged, but not the rotten ones.

Were not the ſame Conditions formerly, though not expreſſed in the Catalogues, read at the time of Sale?

The Conditions were read; I believe they were the ſame, but I do not attend the Sales.

Do you know of any Frauds or Irregularities that have been practiſed in the delivery of Lots of old Stores in the Victualling Department?

No.

What Perſons attend the delivery of Lots of old Cooperage Stores?

At the Victualling Office the firſt or ſecond Foreman always attend, and a Clerk from the Checque's Office.

How are the rotten and broken Staves at the Victualling-Office and at Southdown diſpoſed of?

At Southdown ſome Lots have been ſold for Firing, at the Victualling-Office they have been uſed for piling Caſks on.

Are the preſent Prices for making new and old, and for trimming Caſks, fair and equal; and can a Man earn as much, with equal Exertion, when employed upon one Part of the Coopers Buſineſs as another?

The Trimming is certainly the beſt; in making new Caſks a good Workman can earn about Six Shillings a Day, in making old Caſks about Seven Shillings a Day, and in trimming Caſks about Eight Shillings a Day.

Are the Caſks ſurveyed previous to their being ſhaken, and by whom?

They are, at the Victualling-Office, by the ſecond Foreman of the Coopers; I know nothing of the Practice at Southdown.

What Perſons are employed to ſelect the ſerviceable from the unſerviceable Staves?

The Coopers who ſhake the Caſks, under the Superintendance of the Foreman.

Are the Sales of old Staves and Hoops advertized before the whole of the Lots are made up?

The Lots are not all complete when the Sale is advertized, but the Lots at the Victualling-Office are completed at the time of Sale; I cannot ſpeak to the Practice at Southdown.

Ewan Law.
John Ford.
Henry Nicholls.

Samuel Triſcott.

No. 20.

The Examination of JOHN MATTHEWS, Warder at the Gate of His Majesty's Victualling Department at Southdown; taken upon Oath, 9th of November 1803.

Mr. Matthews.

HOW long have you been employed in the Victualling Department at Southdown?

Thirteen Years as a Labourer, and within the last twelve Months I have been Warder at the Gate.

Was you, during the time you was a Labourer, employed in the Delivery of old Stores?

Sometimes I was.

Are you acquainted with any Frauds that have been practised in the Receipt or Issue of Stores, or in the Sale or Delivery of old Stores at Southdown?

I have seen some Staves taken up loose, and given in lieu of broken Staves that were broken by throwing into the Vessel; they were thrown in without being counted.

Who ordered these Staves to be thrown in?

Mr. Henry Baskerville, the first Foreman.

Were the broken Staves taken on Shore from the Vessel, and counted previous to the Delivery of other Staves in lieu of them?

Some were thrown upon the Wharf and some were not, but they were never counted to the best of my Knowledge.

Have there ever been more Staves put into the Vessels taking away Lots than were broken in throwing in?

Yes.

What is the greatest Number of Staves you think have been thrown in, in the way you have stated?

Sometimes one and sometimes two Barrows full, and I believe I have seen three; but this has not always been done; sometimes there were very few.

What Number of Staves is generally put in a Barrow?

Between thirty and forty, or sometimes more, according to the largeness of the Staves.

Have you ever received any thing from the Purchasers for shipping their Lots?

I have received a Glass of Liquor for making Dispatch, but never any Money.

Have you ever known any Lots of old Stores to be shipped and taken away after Dark?

I have known it between the two Lights (meaning Twilight) but not after Dark.

Has the Number of Staves put into the Vessels at different times appeared to you greater than ought to have been given on account of the broken Staves?

Yes, I have observed it several times; I told the Agent-Victualler so when I was examined by him in June 1800, and I have not noticed any thing of the Kind since, nor do I think it has been done since 1800.

What Officers or Clerks have usually attended the Delivery of Lots?

Two Clerks; one from the Checque-Office and one from the Master-Cooper's Office have attended the Delivery since 1800; it was formerly managed by the Foreman. A Clerk has always attended the weighing of Hoops.

Ewan Law. *John Matthews.*
John Ford.
Henry Nicholls.

No. 21.

The Examination of NICHOLAS GRIGG, a Labourer in His Majesty's Victualling Department at Southdown; taken upon Oath, 9th November 1803.

Mr. N. Grigg.

HOW long have you been employed as a Labourer?
About twenty Years.

Are you acquainted with any Frauds that have been practiſed in the Receipt or Iſſue of Stores, or in the Sale or Delivery of old Stores at Southdown?
Not to my Knowledge.

When you have been upon Duty as a Watchman at Southdown, have you ever been called off to aſſiſt in ſhipping Hoops or Staves?
Only once.

At what time was you called off your Watch?
Between Five and Six in the Morning in the Spring of the Year, I believe, about three or four Years ago, juſt before Bell-ringing, which would have relieved me as a Watchman.

Who called you off and what Directions did you receive?
Mr. Baſkerville, the Foreman; he told me to take a Barrow, and help to load a Boat with Lots of old Stores which had been ſold.

Have you ever known any ſerviceable Staves or Hoops, which had not been ſold, to be put into the Veſſels with the Lots?
No, none, except the Staves that were put in inſtead of thoſe that were broken.

Have you ever known more ſerviceable Staves put in than were broken?
No, not that I know of.

Did you ever receive any thing for helping to load Veſſels with old Stores?
I never received any Money, but once received a Glaſs or two of Liquor?

Have you ever known any Lots of old Stores, or any thing to be taken away from Southdown but on the King's Account, during the Night?
No.

Ewan Law.
John Ford.
Henry Nicholls.

The Mark of
+
Nicholas Grigg.

No. 22.

The Examination of JOHN GRIGG, a Labourer in His Majeſty's Victualling Department at Southdown; taken upon Oath, the 10th of November 1803.

Mr. J. Grigg.

HOW long have you been employed in the Victualling Department at Southdown?
Ten Years laſt April.

Have you been much employed in the Delivery of Lots of old Stores?
Yes, I have been, and am ſtill employed in that way.

Are the Numbers of Lots advertized in general made up previous to Sale?
No, not all, neither Hoops nor Staves; in general, the Number of Lots of Hoops is not made up, and it is a difficult Matter ſometimes to make up the Quantities

Quantities of the Lots of Hoops after they are ſold. I was binding Hoops up in Bundles on Monday and Tueſday laſt, to make up the Lots which were ſold about the 7th of laſt Month. *Mr. J. Grigg.*

What kind of Hoops were you employed in binding up on Monday and Tueſday laſt?

Unſerviceable Hoops.

Have you ever known any good and ſerviceable Hoops to be put to make up the Lots of unſerviceable Hoops which have been ſold?

Yes, a great Quantity; after the Sale in July 1802 there was not a ſufficient Quantity of unſerviceable Hoops to make up the Lots ſold, and I, with other Perſons, were ordered to take ſerviceable Hoops, which had been put by for the Coopers Uſe, to make up the Lots, and we took as many as would make Sixty-one Piles, each Pile conſiſting of Fifteen Bundles, Twenty Hoops in a Bundle, which were put to the Lots, and delivered to the Purchaſers; I have known this done at other times, but not in ſuch great Quantities.

Who gave the Orders for putting the ſerviceable Hoops to the Lots which had been ſold.

It muſt have been either the Maſter-Cooper, or Foreman, but I do not know which; Mr. Baſkerville has often obſerved to me, that he did not know how he ſhould make up the Lots of Hoops, and I have ſaid, that I reckoned we ſhould be obliged to take thoſe that had been put by for the Coopers.

Have you ever known any Part of the Lots of unſerviceable Hoops to be left after the Delivery of Lots, in conſequence of ſerviceable Hoops being given to the Purchaſers, inſtead of the unſerviceable ones?

No; but when the Quantities put up in the Lots have exceeded the Quantities ſold, I have known the Purchaſers to take the beſt, and leave the worſt.

Have you ever known any other Staves or Heading to be delivered to the Purchaſers, beſides thoſe that were actually contained in the Lots?

It has always been cuſtomary to give ſound Staves in lieu of thoſe broken or decayed.

Have you ever had any Miſunderſtanding with the Maſter-Cooper, or his Foreman?

I do not owe any Perſon any Ill-will there, nor do I know that any one does me.

The Mark of
+
John Grigg.

Ewan Law.
John Ford.
Henry Nicholls.

No. 23.

The Examination of GEORGE EVANS, a Labourer in His Majeſty's Victualling Department at Southdown; taken upon Oath, the 10th of November 1803.

HOW long have you been employed in the Victualling Department at Southdown? *Mr. Evans.*

Twenty-five Years laſt September.

Have you been much employed in the Delivery of Lots of old Stores?

Not much of late Years; I was, in the former Maſter-Cooper's time.

Have

Mr. Evans. Have the Number of Lots advertiſed, in general, been made up previous to the Sale?

Some have, and ſome have not.

Have you ever known any Articles to be delivered with the Lots, beſides thoſe actually contained in them?

Not that I know of, except Staves given in lieu of thoſe found broken or decayed in the Lots, or broken by throwing into the Veſſel.

Have you ever known any Articles, not intended for Sale, to be delivered inſtead of the Articles contained in the Lots?

No.

Have you ever known ſerviceable Hoops to be taken to make up the Lots which had been ſold?

At the Sale in 1802, there not being a ſufficient Quantity of unſerviceable Hoops I was employed a part of the time to cull or ſelect the worſt of the Hoops which had been put by as ſerviceable, in order to make up the Lots.

Was John Grigg employed with you on this Service?

He was employed in binding up the Hoops into Bundles, whilſt I was culling them, before and after.

The Mark of
+
George Evans.

Ewan Law.
John Ford.
Henry Nicholls.

EMBEZZLEMENT OF THE KING'S CASKS.

No. 24.

The Examination of Mr. JOSEPH PRIDHAM, of Plymouth, Attorney at Law; taken upon Oath in His Majeſty's Dock Yard at Plymouth, the 22d of October 1803.

Mr. Pridham. DID you go in December 1801, with the Agent-Victualler's firſt Foreman, to the Maſter-Cooper, and a Conſtable, to ſearch the Brewery of Meſſrs. Danſey, White, and Company, at Maurice Town?

I did.

Had you any Warrant for making that Search?

Yes.

Upon what Information, and by whom, was the Warrant granted?

The Information was given by Mr. Miller, the Agent-Victualler, in conſequence of Intelligence gained by him in the Victualling-Office, to Mr. Juſtice Williams, who granted the Warrant; it was a ſhort Information, merely in the uſual Form, that there was reaſonable Cauſe to ſuſpect that the Property of His Majeſty was concealed in the Brewery of Meſſrs. Danſey and Company at Maurice Town.

Who were the Proprietors of that Brewery?

Frederick Danſey, Perry Fitzherbert, Martin Thomas, and John White.

Are they Men of Property, and in great Buſineſs?

Mr. Danſey, I believe, is reckoned a Man of Property, but I know nothing of the Circumſtances of the other Partners, they are the greateſt Brewers in Plymouth Dock.

Were

Mr. Pridham.

Were any of them at the Brewery when you ſearched the Premiſes?
Mr. White was the only Partner we ſaw at the time of the Search.

Was he apprized that you had a Warrant, and that you came to ſearch for Victualling Stores, the Property of the King?
Certainly; the Warrant was produced and ſhewn to him before the Search was made.

Did he attend you during the Search?
He did throughout the Search.

Were any Butts belonging to the Victualling-Office found at the Brewery?
Three, with a Head out of each, were recognized by the Agent and Mr. Triſcott, as being the Property of the Crown, from being marked in the uſual way of Victualling Stores.

How many Butts were found, and in what Parts of the Brewery?
The Three above-mentioned were found in the fourth Cellar which was locked, and in the ſame Cellar were Eleven others, each with a Head out, the Marks on which appeared to have been lately defaced, by the Caſks having been to appearance freſh dubbed in the Places where they are uſually marked with the King's Mark; in the working Cellar, which was not locked, were Thirty-four other Butts, the Marks alſo defaced, Nine empty, the reſt full of Beer: In the firſt Cellar were Sixteen Butts, all apparently defaced, and full of Beer; and in the Yard were Three Butts empty, and on which alſo the King's Marks appeared to have been dubbed out; ſome of the Marks, by the appearance of the Wood, appeared to have been more recently dubbed out than others.

Were any of theſe Butts marked with the Marks of Danſey, White, and Company?
No.

Were there any other Butts on the Premiſes of Danſey, White, and Company, beſides the Sixty-ſeven you have ſpoken of?
Yes, I ſhould think there were at leaſt as many more Caſks, amongſt which were Butts.

Are you acquainted with the Mark commonly uſed for the King's Butts?
The Broad Arrow I know perfectly well, which is uſually placed near the Bung-hole.

Did you obſerve any Packs of Staves at the Brewery?
There were Piles of Staves, but I do not recollect ſeeing any Packs.

Were any of the Staves examined, to aſcertain whether they had the King's Mark?
Yes, but the King's Marks were not found on them.

Did the Agent-Victualler and firſt Foreman of the Maſter-Cooper carefully examine all the Butts, and look for the King's Mark, and the private Marks on them?
Yes they did, they were very particular in it.

Were any of the Butts taken away at the time of the Search, and how many?
The Three Butts diſtinctly marked with the King's Mark, were headed in the preſence of Mr. White, and taken away to the Victualling-Office the Evening of the Search, under charge of Mr. Triſcott, in whoſe Cuſtody they were lodged; before they were moved from the Premiſes, the Agent, the Conſtable, and Mr. Triſcott, marked each of them, in order to identify them, and I think I did the ſame.

What was done with the remaining Sixty-four?
It was Night by the time the Three Butts were removed, and as there were no actual Marks on the Sixty-four, we did not conſider ourſelves juſti-

Mr. Pridham.

fied in ſeizing them; they were left on the Premiſes; but the following Day Steps were taken before Mr. Juſtice Williams, in order to recover them in a ſummary Way, as Property ſuſpected to belong to His Majeſty.

Was any Perſon left at the Brewery to take charge of the Sixty-four Butts?

No.

Were any Marks made on the Butts left at the Brewery, by which they might be identified afterwards?

I think not.

Were the King's Marks, and other Particulars, by which the Butts appeared to be Victualling Stores, pointed out to Mr. White?

Yes, Mr. Miller ſhewed him the King's Marks on the Three Butts, and pointed out to him the Places on the others where the Marks appeared to have been removed.

What Account did he give, how he became poſſeſſed of them?

He ſaid they were Part of a Lot of One hundred Caſks of the ſame Deſcription, purchaſed for the Company, in London.

What ſteps were taken for enquiring into the Conduct of him and his Partners, reſpecting this Buſineſs?

As to the Sixty-four on which the King's Marks did not appear, they were recovered by ſummary Proceedings, before Mr. Juſtice Williams, and the Parties fined Forty Shillings, purſuant to the Act of 39th and 40th Geo. III. and for the Three Caſks marked, an Indictment was preferred at the Epiphany Seſſions for the County, held at Exeter in January 1802; but the Grand Jury returned no Bill.

Were all the Partners before the Magiſtrate at the time of the Proceedings againſt them?

They were.

Did they give any Account, or bring forward any Witneſſes, to prove in what Manner the Caſks came into their Poſſeſſion?

They related the ſame Account of their having been purchaſed for them in London, without producing any Teſtimony or Documents to that effect.

Did you attend at the Seſſions as Attorney for the Proſecution?

Yes.

Who were produced as Witneſſes in ſupport of the Bill before the Grand Jury?

Mr. Miller, the Agent-Victualler; and Mr. Triſcott, the firſt Foreman to the Maſter-Cooper.

Is Samuel Triſcott a ſteady intelligent Perſon, and well qualified to give Evidence in Caſes of this Deſcription, or is he a timid Perſon, likely to be confuſed when required to detail Facts in public?

I conſider him a ſteady Man; I never heard him examined publicly, and I do not think he is likely to be miſled when under Examination, but he is rather ſcrupulous about taking Oaths; notwithſtanding, I am ſure he would not withhold any Teſtimony.

Were any Minutes taken by you immediately after the Bill was preferred, of what paſſed on the Occaſion?

Not that I recollect.

Can you account for the Grand Jury at the Seſſions not having found the Bill?

At the time the Bill was before the Grand Jury, I was attending to another Buſineſs in Court, and was certainly much ſurprized to hear the Bill thrown out; and in Converſation with both the Witneſſes I learned, that they had ſupported the Bill in all its Parts, but that a Diſpoſition had been diſcovered on the Part of the Grand Jury not to find the Bill; and that Obſervations

vations had fallen from ſome of the Jurors, which evidently tended to ſhew that they were in Poſſeſſion of the Tranſaction, and that they attached Credit to the Account alledged by the Defendants, of their having purchaſed the Caſks in London, as ſtated on the Search, which Account could not come regularly before the Grand Jury? *Mr. Pridham.*

Have you a Copy of the Pannel of the Grand Jury?

No.

Of what Deſcription of Men did the Grand Jury conſiſt?

Principally of reſponſible Farmers reſident in the County.

Do you apprehend any of the Grand Jury were connected with any of the Partners in the Brewery of Meſſrs. Danſey and Company?

I am not aware of any Connection.

Can you account for the Grand Jury having obtained any previous Knowledge reſpecting the ſubject of the Proſecution?

Without being certain of the Fact, I ſuſpect ſome of them might have learned it through the Medium of a Mr. White, I believe, a Brewer of Exeter, then Sheriff of that City, and Brother of Mr. White one of the Defendants.

Upon what Statute were the Proceedings founded, which were had before the Magiſtrate, reſpecting the Sixty-four Butts?

The 39th and 40th Geo. III. Chapter 89.

Upon what Statute was the Bill of Indictment framed, which was preferred at the Quarter Seſſions, reſpecting the three Butts?

The 9th and 10th William III. Chapter 41.

Did it occur to you that by the Acts of the 39th and 40th Geo. III. which you have mentioned, it is made Felony for any Perſon, willingly or knowingly, to have in his poſſeſſion any Victualling Stores, marked with the King's Mark, being new, or not more than one-third worn; and that it is alſo made Felony, by the ſame Acts, for any Perſon to cauſe or employ any other Perſon wilfully and fraudulently to cut out, deface, or eraſe the King's Mark, wholly or in Part, from any Victualling-Stores?

Yes.

Why was not a Proſecution on that Act for Felony adopted, rather than for a Miſdemeanor?

Becauſe we had no actual Proof of the defacing the Marks of the Sixty-four Butts, nor could the Agent, or the firſt Foreman to the Maſter-Cooper, undertake to prove the Three Butts marked to be new, or not more than one-third worn.

In a Caſe of ſuch Importance, and ſo circumſtanced, would it not have been better to have preferred a Bill of Indictment at the Aſſizes?

From not being able to foreſee the Conduct of the Grand Jury at the Seſſions, I was not aware of it at the time; but as it turned out, it certainly would have been better to have preferred the Bill at an Aſſize, inaſmuch as the Grand Jury at an Aſſize are compoſed of a different Deſcription of Perſons to thoſe who attend at the Seſſions.

Had you any Reaſon for thinking that the Grand Jury at the Seſſions had been tampered with, and were determined not to find the Bill before they heard the Witneſſes?

I had no Reaſon at the time the Bill was preferred; but from the Converſation I had with the Agent afterwards, I had Cauſe to think that ſome undue Means had been taken by or on the Part of the Defendants.

Was

Mr. Pridham.

Was it by the Advice of Counſel, or upon your own Judgment, that you proceeded in the Manner which you have ſtated before the Juſtice and at the Seſſions.

From my own Judgment in the Caſe of the Sixty-four Butts, referring, however, to an Opinion given by Counſel in a former Proſecution againſt John Hume, and for the ſake of obtaining immediate Poſſeſſion of thoſe Butts, leſt the Parties ſhould have removed them; as referring to the Three Butts, I acted under the Advice of Mr. Baxter, the Solicitor to the Victualling-Board, who took the Advice of Counſel.

Did you prepare any Report or full Statement of all the Circumſtances of this Caſe for the Commiſſioners of the Victualling, for their Direction, before the Proſecution took place before the Juſtice?

No, for the Reaſon given in my former Anſwer, that of obtaining immediate Poſſeſſion of the Sixty-four Caſks, I thought proper to proceed in the ſummary Way, and when we had obtained Poſſeſſion, I reported to Mr. Miller what had been done, encloſing him Copies of the Proceedings on the 8th of December 1801.

In what Manner, or by what Authority, did you obtain Poſſeſſion of the Sixty-four Butts?

By laying regular Information before Mr. Juſtice Williams, and obtaining his Adjudication for the Reſtoration of the Caſks, under Authority of the Act of 39th and 40th Geo. III.

Was any full Statement of all the Circumſtances of this Caſe prepared by you, and ſent to the Solicitor for the Victualling Board, to be laid before Counſel, before the Proſecution took place before the Juſtice, or the Bill was preferred at the Seſſions?

No ſuch Statement was made by me before the Proceedings which took place before the Juſtice, but Copies of the Depoſitions were forwarded by me through the Agent-Victualler, on the 8th of December 1801, for the Solicitor to prepare the Conviction, and adviſe what Meaſures were to be purſued in regard to the Three Butts marked with the Broad Arrow.

How often did you go with the Agent-Victualler to the Brewhouſe of Meſſrs. Danſey, White, and Company, after your firſt Search there?

I was there once, or probably twice.

Can you take upon you to ſay that you was not there more than twice after the Search?

No.

Did you make any Minutes of what paſſed at the times you was there after the Search?

I made no Minutes that I recollect, the Purpoſe of my being there being to ſee the Caſks delivered in charge of the Maſter-Cooper.

Did you at any of thoſe times ſee the Sixty-four Caſks which had not been removed?

After the Search, thoſe Caſks, or great Part of them, had been emptied and knocked down or ſhaken, but they were ſet up again when delivered to the Maſter-Cooper.

On what Day did the Search take place?

On the 4th of December 1801.

How ſoon afterwards did you go to the Brewery of Meſſrs. Danſey, White, and Company?

The next Day about Noon, at which time theſe Caſks had been knocked down.

Did you on the next Day ſee any Coopers at Work there, and how were they employed?

Yes, there were Coopers at Work, and about Caſks.

What

Mr. Pridham.

What are their Names?

I think Mr. Head, and a Man who works for him named Hearder, who was pointed out to me by the Agent-Victualler as the Perſon from whom the Information flowed originally; and there were others at work at the ſame time, whoſe Names I do not know.

Did you ſee Mr. White on that Day?

Yes, I think I did.

Was he aſked the Reaſon for the Caſks having been ſhaken?

Yes, in a general way; he in Anſwer ſtated his Alarm reſulting from the Search, and appeared to conſider himſelf particularly reſponſible, as being the managing Partner; he ſtated the fear of his Partners being brought into a dilemma if the Butts remained entire, the Agent and Foreman of the Coopers having ſtated them to be Victualling Stores on the Search, though not marked.

How long were you there on the 5th of December 1801, and did Mr. White attend you during the whole time?

We were there, I think, about an Hour, and I believe Mr. White was preſent during the whole time.

Did you hear him aſk the Agent-Victualler who it was had given the Information reſpecting the Butts?

No.

At the time Mr. Miller pointed out Hearder to you as the Perſon from whom the Information flowed, was Mr. White ſituated at ſuch a diſtance from Mr. Miller ſo as not to be able to hear what paſſed?

Yes, he certainly did not hear what paſſed on that Occaſion, Mr. Miller having ſtated it to me in a low tone of Voice.

Has there been any further Proſecution againſt the Owners of the Brewery upon this Buſineſs?

No.

Do you know William Netherton the Cooper, from whom the Agent received the Information?

No.

Did the Agent ever mention William Netherton to you, as the Perſon from whom he had actually received the Information?

No, not particularly; I conceived Mr. Miller had had Intimation in conſequence of ſome Converſation which had paſſed in the Cooperage, but from whom he firſt learnt it I cannot ſay.

Did he ever name to you any Perſon from whom he received the Information?

He might, but I do not recollect the Name.

Have you at any time examined William Netherton, or Mr. Head, or Hearder, reſpecting this Buſineſs?

No.

Did you ſummon any of them to attend before the Juſtice, or at the Seſſions?

No.

Did you examine any of the Coopers whom you ſaw at work at the Brewery ſoon after the Search?

No.

Did you ſummon any of them to attend before the Juſtice, or at the Seſſions?

No.

Did you uſe any Endeavours to diſcover who the other Coopers were, whom you ſaw at work at the Brewery the Day after the Search?

No.

Mr. Pridham.

Was you required by the Agent-Victualler to endeavour to find out William Netherton, Mr Head, Hearder, or any of the Coopers who worked at the Brewery of Meſſrs. Danſey, White, and Company, for the purpoſe of examining them as to the King's Butts found there, or of producing them as Witneſſes at any Trial?

No.

Did you prepare the Draft of the Affidavit now produced by you, which appears to have been ſworn by Mr. White?

No, I believe it was prepared by Mr. Bone of Plymouth Dock, Solicitor to the Defendants.

From whom did you receive it, and when?

I think from Mr. White, in the preſence of Mr. Bone, his Solicitor, on the 8th of January 1802.

Do you know at whoſe Requeſt, and for what Purpoſe it was prepared and ſworn?

It was at my Requeſt, as a Juſtification for the Agent-Victualler in the way of aſcertaining that the identical Staves, Hoops, and Heading of the Caſks, which had been knocked down, were returned into the Victualling Stores.

Has it ever been uſed or remitted to the Victualling Board?

No, it was kept leſt any latent Claim might be ſet up by Danſey and Company, for the Caſks returned under the 14th Section of the 39th and 40th Geo. III.

Into whoſe Cuſtody were ſuch Caſks delivered, and at what time?

They were delivered to the Charge of the Maſter-Cooper by Mr. White, in preſence of the Agent-Victualler and myſelf, on the 10th of December 1801.

Have you frequently been employed on behalf of the Victualling Board in Proſecutions of this ſort?

Not frequently, but I have been concerned for them in all their Buſineſs in this Port, ſince Mr. Miller became Agent-Victualler in 1799.

Have you any reaſon to believe that any Money has been paid by any of the Partners of Meſſrs. Danſey, White, and Company, or by any Perſon on their Account, to keep Perſons out of the way who were capable of giving Evidence, or in any way to prevent their being proſecuted with effect, or to Conviction?

I have no reaſon to believe Money has paſſed, but I ſuſpect, as before ſtated, Influence might have been uſed with the Grand Jury.

Is the Paper which you have now delivered, a Copy of the Indictment preferred againſt Meſſrs. Danſey, White, and Company, reſpecting the Three Butts marked with the King's Mark, found in their Premiſes?

Yes.

Joſeph Pridham.

Ewan Law.
John Ford.
Henry Nicholls.
Wm Mackworth Praed.

The Examination of Mr. PRIDHAM continued, upon Oath, the 24th October 1803.

Do you know the Names of any of the Grand Jury, before whom the Bill againſt Danſey and others, was preferred at the Seſſions?

No; I do not recollect any of their Names.

Was Mr. White's Brother one of that Grand Jury?

No, I believe not.

Was

Mr. Pridham.

Was you at the Agent-Victualler's about two Months after attending the Seſſions, about the Three Butts ſeized at the Brewery of Meſſrs. Danſey and Company, when a Converſation took place between the Agent-Victualler and Gilbert Hearder, reſpecting an anonymous Letter which had been ſent to the Victualling Board, relating to the finding King's Stores there?

I remember there was an anonymous Letter, and it is very probable I was preſent at ſuch Meeting.

What paſſed in that Converſation?

Nothing material to the Point could have occurred, otherwiſe I ſhould have made a particular Minute of it.

Did you hear him tell Gilbert Hearder whom he ſuſpected of having written that Letter?

Not that I recollect.

Did he read the Letter to Gilbert Hearder?

I have not a doubt but he did, as the Converſation muſt have been on the Subject of the Letter.

Did the Agent-Victualler ſay to Gilbert Hearder, that ſome infamous Fellow had written a Letter to the Board, but he hoped nobody would be ſo wicked as to defame thoſe Gentlemen, meaning Meſſrs. Danſey and Company?

Never, to my Recollection; I am certain he never did make uſe of ſuch an Expreſſion in my preſence.

Are you quite ſure that neither thoſe Words, nor Words of ſimilar import, were uſed by the Agent-Victualler before he read the Letter?

I am quite ſure; never in my preſence.

Was you employed as Attorney by the Victualling-Board in the Proſecution of John Hume?

Yes.

What Offence was he charged with?

For unlawfully having in his Poſſeſſion Three Iron-Bound Butts marked with the Broad Arrow, and he was indicted under the Statute of 9th and 10th of William III. the Butts being more than one-third worn.

When was the Bill of Indictment preferred, and when did it come on for trial?

The Indictment was preferred at the Michaelmas Quarter Seſſions for the County of Devon in 1801, and it came on for trial at the Epiphany Seſſions 1802.

How did the Proſecution end?

The Defendant, by conſent of Counſel for the Proſecution, withdrew the Plea of Not Guilty, pleaded Guilty, and ſubmitted to the Judgment of the Court, which was, that he ſhould pay a Fine of Twenty Pounds, and be impriſoned till paid; the Counſel for the Proſecution, at my requeſt, having before the Sentence ſtated to the Jury the whole Facts of the Caſe, according to a right he had reſerved for that purpoſe, previous to his conſenting that the Defendant ſhould withdraw his Plea of Not Guilty.

In what condition of life was John Hume, as to Buſineſs and Circumſtances?

He was connected with ſome Perſon carrying on the Rope Buſineſs in a ſmall way, in appearance he was not worth a Farthing; but I heard at the time that he had realized a good deal of Property by illicit traffic.

Were Meſſrs. Danſey, White, and Company, indicted on the ſame Statute, and in the ſame Manner that John Hume was?

Yes; both Indictments were under the ſame Statute, and drawn under the Directions of the Solicitor to the Victualling Board.

Did

Mr. Pridham. Did you ſee any of the Dubbings or Chips that appeared to be made by cutting out the King's Marks from the Butts that were full of Beer, at the time of ſearching Meſſrs. Danſey and Company's Brewery in December 1801?

I ſaw Chips lying under the Butts, and about the Cellars, which had the Appearance of having been recently dubbed from the Caſks.

Ewan Law. *Joſeph Pridham.*
John Ford.
Henry Nicholls.
Wm Mackworth Praed.

No. 25.

The Examination of THOMAS MILLER, Eſquire, Agent-Victualler at Plymouth; taken upon Oath, the 22d of October 1803.

Mr. Miller. HOW long have you been employed at the Victualling-Office at Plymouth, and in what Capacities?

I have been employed ever ſince the Year 1769, as a Clerk, Clerk of the Checque, and Agent-Victualler ſince May 1799.

Did you receive in December 1801, any Information reſpecting Butts or Caſks, belonging to the Victualling-Office, being at the Brewery of Meſſrs. Danſey, White, and Company, at Maurice Town?

Yes, I did.

On what Day, and from whom, did you receive that Information?

I received it, I think, on the 3d of December 1801, late in the Evening, in an indirect way, from James Clark, a Cooper.

State the Particulars, as far as you can recollect, of the Information which you received?

This James Clark the Cooper told me, that he was ſtanding by the Cooperage Fire, and heard William Netherton make uſe of ſome Words about King's Caſks, and ſay, he knew where there were a great many; Clark aſked him to tell him where they were, but he would not; Clark then went to Mr. Churchward, the ſecond Foreman of the Coopers, and told him what he had heard, but Churchward did not ſeem to take any notice of it towards letting me know it, and Clark then went to Mr. Triſcott, the firſt Foreman, who deſired him to go to the Agent directly, which he did. This was all that paſſed between Clark and me on the Evening of the third.

From whom did you learn where the Caſks were?

I know I ſent for Netherton, and he would not ſay who told him; I did gather Information, but from whom I do not know, that Hearder the Cooper, who worked at Danſey's Brewery, had told Netherton, that there were a great many King's Caſks there, and I ſent for Hearder's Brother, and aſked him if the Boy would come forward to ſay what Caſks were at Danſey's and Co.'s Brewery: the Brother told me he would not.

On what Day did you ſend for Hearder's Brother?

(a) On the 4th of December 1801.

When did you firſt ſend for William Netherton?

On the Evening of the 3d of December 1801, and he came to me, but he would not tell me any thing about the Caſks.

Did William Netherton tell you, when you firſt ſaw him, from whom he received his Information?

I do not think he did.

When

Mr. Miller.

When did you ſee William Netherton next upon the Subject?

It muſt have been the next Morning, but he declined telling me who he had his Information from.

Did you repreſent to the Victualling Board the Conduct of William Netherton upon this Occaſion?

No, I did not; but he was very ſoon after out of his Apprenticeſhip, and I would not re-enter him.

State what paſſed between you and him when he firſt came to you?

I aſked how he got his Information, and from whom, and deſired him to tell me, and he declined telling me who he had it from, or where the Caſks were.

Did William Netherton tell you when he firſt was with you, or at any other time, that he ſhould know more of it in the Evening, and that he would give you further Information on the following Morning?

Not as I remember.

What ſteps did you take to obtain more particular Information, after Clark had related to you what had paſſed in the Cooperage?

I ſent for Hearder's Brother, and deſired he would go to Dock with me, Mr. Pridham the Attorney, and Mr. Triſcott, to his Brother, which he did, and afterwards went to call his Brother to an Inn where we were, but he would not come; he came back with the Anſwer, that Hearder did not like to come, or ſay any thing about it.

On what Day did you ſearch the Brewery of Meſſrs. Danſey, White, and Company?

On the 4th of December 1801.

Who went with you?

Mr. Pridham, Mr. Triſcott, and a Conſtable of the Name of John Harry.

Where is that Brewery carried on, and who are the Partners concerned in it?

It is carried on at Maurice Town, near Dock, and the Partners are Danſey, White, Fitzherbert, and Thomas.

Are they Men of Property, and in great Buſineſs?

I apprehend they are.

Were any of them at the Brewery when you ſearched the Premiſes?

Yes, Mr. White.

Had you a Search Warrant at that time?

Yes.

Was he apprized that you had a Warrant, and that you came to ſearch for Victualling Stores, the Property of the King?

I told him ſo.

Did he attend you during the Search?

He did.

Were any Butts belonging to the Crown found at the Brewery?

Yes, Three marked with the Broad Arrow were found in one of the Cellars, and Sixty-four others in the different Cellars, out of which the Marks had been dubbed; and the Wood was freſh cut out of ſeveral of them, and I ſaw the Dubbings which had been cut out lying immediately under the Caſks.

What are the Marks made in Butts to denote the King's Property?

A Broad Arrow on each Side the Bung-hole.

Had you any doubts of the Butts of which you have been ſpeaking being Victualling Stores?

No, none at all.

Mr. Miller.

By what Marks, or other Particulars, did you know thoſe Butts to be Victualling Stores?

I knew the Three by the King's Marks upon them, and the Sixty-four by the Appearance of the Wood as to the Quality, and the Marks having been dubbed out.

Were any of thoſe Butts marked with the Marks of the Firm of the Brewery?

No, I believe not.

Were the King's Marks on any of the Butts clear, and plainly viſible?

Yes, on Three of them.

Had you any Reaſon for believing that the Butts, or any of them, had been made at the Victualling-Office, or Southdown?

Yes.

What Reaſon had you for ſo believing?

The Foreman pointed out to me the private Marks of the Coopers who made them upon the Three, and the other Sixty-four were made of better Materials, and in a very ſuperior Manner to what are uſed in private Trade.

Were any of the Butts which of you have been ſpeaking good and ſerviceable?

I apprehend the whole of them were ſerviceable.

Were any of them new, or almoſt new?

Some appeared to be almoſt new, but the Three with the Broad Arrow were neither new or old.

Were any of them leſs than one-third worn?

The Three marked appeared to me to be one-third worn, but I am not Cooper enough to ſpeak to it; ſeveral of the Sixty-four were leſs than one-third worn, being nearly in a new ſtate.

Did you require an opinion from the Maſter-Cooper, or any of the Foremen, reſpecting the real ſtate of the Three marked Caſks that were ſeized?

No.

Are Butts ever ſold at the Victualling-Office, or at Southdown?

Never, in Caſks.

Are Staves, fit to make ſuch Butts as you have been ſpeaking of, ever ſold at the Victualling-Office, or at Southdown?

No.

Did you obſerve any Packs of Staves at the Brewery?

I ſaw Piles of Staves, but I ſaw no Packs.

Had you any Information of Packs of Staves belonging to the Crown being at the Brewery of Meſſrs. Danſey, White, and Company?

No, I had no Information but of Caſks.

Did you take down the Information in Writing reſpecting the Victualling Stores which were at Meſſrs. Danſey, White, and Company's Brewery, as you obtained or collected it?

No.

Were any of the Staves examined to aſcertain whether they had the King's Mark?

No, none of them.

Were any of the Butts taken away at the time of the Search, and how many?

The Three marked Butts were carried to the Victualling-Office immediately.

What was done with the remaining Sixty-four?

They were ſent to Southdown a few Days after.

Was

Mr. Miller.

Was any Perſon left at the Brewery to take charge of the Sixty-four Butts?
No.

Were any Marks made on the Butts left at the Brewery, by which they might be identified afterwards?
No.

Was any Aſſurance taken from Mr. White, that the Sixty-four Butts ſhould not be removed, or their ſtate altered, when left there after the Search?
No.

Is it uſual for Coopers employed at the Victualling-Office, and Southdown, to put private Marks on the Butts made by them, by which they can be identified?
Yes.

Are you acquainted with the private Marks uſed by the Coopers employed at the Victualling-Office, and Southdown?
Yes, I know the Marks when I ſee them, but I do not know one Man's Mark from another.

Did you obſerve any ſuch private Marks on the Caſks found at Meſſrs. Danſey, White, and Company's?
I ſaw private Marks upon the Three that were ſeized, but none on the others; they appeared to have been dubbed out.

Did you and Samuel Triſcott examine all the Butts carefully for the King's Mark, and Block Marks?
Yes, we did all the Sixty-ſeven; we looked them all over very minutely.

Did you at any time cauſe the Butts, or any of them, to be examined by the Coopers employed at the Victualling-Office or Southdown, for the Purpoſe of aſcertaining whether they were made at the Cooperage at either of thoſe Places?
The Three marked caſks Mr. Triſcott examined, and could tell the Names of the Men who made them, but they were none of them examined by the Coopers.

How often did you go to the Brewery of Meſſrs. Danſey, White, and Company, about theſe Butts after the Search?
Twice, I believe.

Did you ſee any of the Partners there on theſe Occaſions?
Yes, Mr. Danſey once, and Mr. White both times.

When did you firſt go to the Brewery of Meſſrs. Danſey, White, and Company, after the Search?
Within a Day or two after.

Did you at that time ſee any of the Butts, and in what ſtate were they?
I ſaw them in Staves; they had ſhaken them.

Did you aſk Mr. White why he ſhook them?
I think I did.

What was his anſwer?
I really do not know.

What was the concluſion of your Mind, as to their being ſhaken?
I imagined it was done that we ſhould not know the Caſks again.

Did you at any time aſk Mr. White how the Caſks in queſtion came into his Poſſeſſion?
Yes, I did, the Day of the Search; he told me, that they had One hundred Caſks from London, and that they had been in the habit of lending Caſks to float Veſſels that might be ſunk, and ſending Beer on board Ships.

Do

Mr. Miller.

Do you know that they ever lent Caſks to float Veſſels, or do you believe that Butts were ever ſent from King's Ships to be filled with Beer?

No.

Did you at any time inform Mr. White, or by any Means give him to underſtand from whom you had the Information about the King's Butts at the Brewery?

Never.

Did Mr. White, or any of the Partners, ever aſk you who had given you that Information?

Never.

Did you at any time point out to any other Perſons whatever at the Brewery, who had given you that Information?

No, I never did.

Did you ever tell Mr. Triſcott, in any other Place, who had given you that Information?

At the Victualling-Office I told Mr. Triſcott that the Information muſt come from Hearder to Netherton.

Did you attend before the Juſtice when the Information was heard reſpecting the Sixty-four Caſks?

Yes?

On what Day was the Information heard before the Juſtice?

I do not recollect the Day, but it was a few Days after the Search.

Were all the Owners of the Brewery preſent on that Occaſion?

They were.

Did they give any Account how the Butts in queſtion came into their Poſſeſſion?

They ſpoke about the Hundred Caſks which Mr. White had purchaſed in London, and about their lending Caſks to float Ships, and to ſend Beer on board Ships, and ſaid, perhaps thoſe in queſtion might be a Part of thoſe returned.

Was any Evidence produced, or any Witneſſes called by them, to prove their right to the Butts, or to explain how they came into their Poſſeſſion?

No.

Did you attend at the Seſſions in January 1802?

Yes.

Was you examined before the Grand Jury upon the Bill preferred to them reſpecting the Three Caſks?

Yes.

What Queſtions were aſked of you?

They aſked me, if I could take upon me to ſwear that they were the King's Caſks? I ſaid, Yes.—If any private Brewers made Caſks of the ſame Deſcription? I told them, No, and that no private Perſon could afford to make ſuch Caſks as we did; I further ſaid, I knew them to be the King's by the Marks near the Bung, and upon the Hoops, and deſired the Jury to go and ſee them, as they were in the Court-yard: They went down, and the Marks were pointed out to them near the Bung Stave, and upon the Hoop; I myſelf ſhewed them the Broad Arrow on the Hoop, and the other Marks. They aſked me, if any other Cooper might not make the ſame Mark or Scratch on the Caſk with a Nail? I told them, nobody dare make the King's Mark; and beſides, it was done with a razing Iron. They ſeemed to take very little notice of it, and went up to the Jury Room again. I heard them while in the Jury Room, mention one to the other, that the Partners had bought One hundred Caſks in London, and had been in the habit of lending Caſks to float Ships, and ſending Beer on board Ships, and that probably thoſe were a Part that they had had returned in lieu of their own.

Were

Mr. Miller.

Were any of the Partners preſent when the Caſks were examined by the Grand Jury?

Not that I ſaw.

Did any Perſon, not attending as a Witneſs or Juror, make any Obſervations upon the Caſks, or Marks upon them, while the Grand Jury were inſpecting them?

There was a Man, whom I found afterwards not to be a Juror, ſaid, that any Cooper might make ſuch a Mark as that (meaning the King's Mark); that there was nothing in it, and every Cooper put his own Mark upon the Caſk.

Did any of the Grand Jury take notice of this Man.

They took notice of him, and liſtened to what he ſaid very attentively; I thought he was one of the Jury, or I ſhould have taken him to taſk for it.

How long was you engaged in giving your Evidence before the Grand Jury, and pointing out to them the Marks upon the Caſks?

Not more than a quarter of an Hour.

What other Witneſſes were examined before the Grand Jury?

Mr. Triſcott only.

Can you account for the Grand Jury at the Seſſions not having found the Bill?

I heard while at Exeter, that Mr. White's Brother was Sheriff of the City, and had had Dealings with ſome of the Jurors, and was well acquainted with them.

Can you aſſign any Reaſon why the Proſecution for this Offence was before the Juſtice, and at the Seſſions, rather than by way of Indictment at the Aſſizes?

No, I do not; it was done by Mr. Pridham.

What Attorney was employed in conducting the Proſecution againſt the Owners of the Brewery?

Mr. Joſeph Pridham.

How long has he been employed as an Attorney in Matters concerning the Victualling-Office?

About four Years only; ſince that I have been Agent.

Who was the Attorney uſually employed in Matters concerning the Victualling-Office before Mr. Pridham?

Mr. Eaſtlake.

Is Mr. Eaſtlake employed by any other public Office in the Service of Government, as their Attorney?

I believe, by the Navy Board.

Has he been ſo employed for many Years, and is he ſtill ſo employed?

I believe ſo.

Was there any Reaſon for ceaſing to employ Mr. Eaſtlake in the Concerns of the Victualling-Office?

None, that I know of; Mr. Pridham was my Friend, and as his Father had ſhewn me great kindneſs, I preferred his Son, as every Agent-Victualler had the Choice of their Attornies, none being fixed by the Victualling Board.

Were the Commiſſioners of the Victualling conſulted about this change of the Attorney employed in their Concerns?

(b) No.

Did you inform Mr. Pridham who had given you the Information reſpecting the Butts, previous to your applying to the Juſtice for a Search Warrant?

I told him how I got the Information.

Mr. Miller.

Did you at any time acquaint him who had given you ſuch Information?

No doubt but I muſt; I told him every Circumſtance I knew about it.

Did you ever mention William Netherton, or Gilbert Hearder, to Mr. Pridham, as Perſons capable of giving Information reſpecting the Butts in queſtion?

I told him about both of them, no doubt; but Hearder had refuſed coming to me.

Did you ever propoſe to Mr. Pridham, that they, or either of them, ſhould be called as Witneſſes before the Juſtice, or at the Seſſions?

No, I did not; I left it entirely to him to conduct the Buſineſs.

Did you on any of thoſe Days that you went to the Brewery, after the Search, ſee any Coopers at work there, and how were they employed?

I ſaw them raiſing up the Caſks that had been ſhaken.

What Coopers did you ſee employed there?

I ſaw Hearder there, and his Maſter, Head, and a Man by the name of Cock, whom I knew, and one or two others whom I did not know.

Did you ſee Mr. White there at that time?

Yes.

Did he aſk you at that time, who gave you the Information reſpecting the Butts?

No, he never aſked me.

Did you ever ſuggeſt to Mr. Pridham that the Coopers whom you ſaw at work at the Brewery the Day after the Search, ſhould be examined about the Sixty-four Butts which they had been employed in raiſing?

No.

Did you yourſelf enquire of any of them, whether they could give any Information reſpecting the King's Butts found by you at the Brewery?

No.

Did Mr. White or Mr. Danſey, at any of your Viſits to the Brewery, make uſe of any Expreſſions which convinced you that they knew the Butts were the Property of the Crown?

No; Mr. Danſey ſaid, he had nothing to do with the Buſineſs, Mr. White conducted the whole.

Did Mr. White make uſe of any Expreſſions about getting his Partners into a dilemma?

He ſeemed very ſorrowful, for he ſaid he was the acting Partner in the Brewery, and it might bring the others into a dilemma.

Did you ever make a full Report or Statement of all the Circumſtances of this Tranſaction to the Victualling Board?

Certainly.

Did you ever inform the Victualling Board that the Sixty-four Caſks, from which the Marks had been defaced, had been ſhaken in the Manner you have deſcribed to us?

I believe I did not; I told them we had got all the Caſks at Southdown.

Were thoſe Sixty-four Caſks, when delivered up and ſent to Southdown, in a ſerviceable Condition, and fit ſtate to contain Liquor?

I apprehend not, becauſe care was not taken to put them together in a ſecure Manner.

Have you enquired of any Perſon whom we have examined on the ſubject of the Caſks found at Meſſrs. Danſey and Company's Brewery, touching the Evidence given by him?

No, I have not; I ſpoke to Hearder the other Day when he came out, and aſked him, whether he knew where the Caſks came from or not; and he ſaid, No.

How

Mr. Miller.

How long did you ſtay at this Office laſt Thurſday Morning after you had ſpoken to us, and we had informed you that you need not ſtay?

More than an Hour; I ſtaid for Mr. Pridham, and we went home together.

Did you ſtay here during all the time that Gilbert Hearder was examined?

Yes.

Did you aſk Gilbert Hearder if he had been ſworn?

Yes, I did, becauſe he aſked me before he went in, whether he would be ſworn, and I told him no, becauſe he ſhould not be afraid.

Have you any reaſon to believe that any Money has been paid by any of the Partners of Meſſrs. Danſey, White, and Company's Brewery, or by any Perſon on their Account, to keep Perſons out of the way who were capable of giving Evidence, or in any way to prevent their being proſecuted with effect, or to Conviction?

No, I only heard at Exeter that it coſt them a deal of Money, but I do not know how.

Thos Miller.

Ewan Law.
John Ford.
Henry Nicholls.
Wm Mackworth Praed.

Additions and Alterations, made this 24th Day of October 1803, by deſire of this Examinant, in the Evidence given by him on the 22d inſtant.

(a) It muſt have been on the Evening of the 3d of December 1801, that I ſent for Hearder's Brother.

(b) But on the 16th of November 1799, I employed Mr. Pridham about a Buſineſs of Combination, and informed the Board I had employed him, of which they did not diſapprove.

Thos Miller.

Ewan Law.
John Ford.
Henry Nicholls.

The further Examination of Mr. MILLER; taken upon Oath, the 24th of October 1803.

ABOUT Two Months after you was at the Seſſions about the Three Butts ſeized at the Brewery of Meſſrs. Danſey and Company, had you any Converſation with Gilbert Hearder at your own Houſe in the Preſence of Mr. Pridham, reſpecting an anonymous Letter ſent to the Victualling Board, relating to the Diſcovery of King's Stores at that Brewery?

Yes, and there is no doubt but I did, on receipt of that Letter, make every Enquiry reſpecting it.

What paſſed in the Converſation with Gilbert Hearder?

I cannot ſay, but refer to my Report to the Victualling Board.

Did you on that Occaſion read the anonymous Letter to Gilbert Hearder?

I dare ſay I did; no doubt but I muſt.

Did you tell Gilbert Hearder, whom you ſuſpected of having written that letter?

No, I did not.

Did

Mr. Miller.

Did you tell him, that ſome infamous Fellow had written a Letter to the Board, but you hoped nobody would be ſo wicked as to defame thoſe Gentlemen, meaning Meſſrs. Danſey and Company?

No, never.

Are you quite certain you did not uſe thoſe Words, or any ſuch Words, or Words nearly to the ſame effect?

No; never to any body.

Were the ſixty-four Butts, forfeited by the Conviction of the Magiſtrates, ever claimed by Meſſrs. Danſey, White, and Company?

No.

Have you now a better recollection of the Information given to you relative to the King's Caſks at the Tamar Brewery, and the Manner of your acting upon ſuch Information, than you had when examined here on that Subject on Saturday laſt?

Yes, I have: after Clark had told me on the 3d of December 1801, of the Converſation he had heard in the Shop, and after having ſent for Netherton, and found by him he got his Information from Hearder, I ſent for Hearder's Brother, and aſked him where his Brother worked; he told me at the Tamar Brewery. I aſked him, if his Brother would come forward with the Information about the Caſks; he told me he did not know, but would attend me the next day to Dock; he went with me to the Inn, and I deſired him to bring his Brother to us; he went away, and was abſent ſome little Time, and returned, ſaying his Brother would not come, but if we would go to the Brewery we ſhould find the Caſks.

Was that the firſt Account you had of the Caſks being at the Tamar Brewery?

No, I muſt have known it the Evening before, or I could not have ſent for Hearder about it.

Who told you of it the Evening before?

It came out from the Intimation given by Hearder to Netherton.

Who reported that Information to you?

I do not recollect.

Are you quite certain you went to the Brewery, and made the Search there the next Morning after you received the Information?

Yes, it was the very next Day.

Did Clark give you the Information of the Caſks being at the Tamar Brewery?

I do not recollect that Clark did.

Did William Netherton give you that Information?

Netherton gave me no further Information, than he had got it from Hearder.

What had he heard of the Caſks of Hearder?

That there were a great many King's Caſks, but he did not tell me where.

Did Hearder's Brother ſay that the Caſks were at the Tamar Brewery?

After coming from his Brother at Dock, he told me if I would go to the Brewery I ſhould find the Caſks.

What led you to ſend for Hearder's Brother?

By Netherton's ſaying he had heard Hearder ſay there were a great many King's Caſks at Dock.

Why did you not ſend for Hearder himſelf in the firſt inſtance?

I did not do it; I was not adviſed to do it by the Attorney, and for that Reaſon I did not do it.

Are

Are you ſure you ſpoke to Gilbert Hearder before he came into this Office to be examined on Thurſday laſt? *Mr. Miller.*

I certainly ſpoke to him: "So Hearder, are you ſent for here?" and he ſaid, "Yes;" and I do not know that I ſaid any thing more; he aſked me, if he was to be ſworn; and I ſaid, No, becauſe I would not frighten him.

Thos. Miller.

Ewan Law.
John Ford.
Henry Nicholls.

No. 26.

The Examination of Mr. SAMUEL TRISCOTT, firſt Foreman of the Coopers in the Victualling-Office at Plymouth; taken upon Oath, the 21ſt of October 1803.

HOW long have you been employed at the Victualling-Office, and in what Capacity? *Mr. Triſcott.*

I ſerved my Apprenticeſhip as a Cooper in the Victualling Department at this Port, and ſoon after the Expiration of my Apprenticeſhip was entered as a Cooper, in which Capacity I continued till I was made Foreman in Auguſt 1799.

Did you ſearch the Brewhouſe and Cellars of Meſſrs. Danſey, White, and Company, at Maurice Town, on the 4th of December 1801?

Yes, I was preſent with the Agent-Victualler, Mr. Pridham the Attorney, and a Conſtable, at the Search.

When was the Information given which led to it?

The firſt I heard of it was from Clark, a Day-Cooper, which I believe was the Day previous to our going.

Did you find any, and what Stores there, belonging to the Victualling-Office?

We found Three Butts with the King's Broad Arrow fair upon them, which we ſeized, and conveyed immediately to the Victualling-Office; there were Four more Butts, moſtly filled with Beer, which appeared to be King's Butts, but the Places where the Broad Arrow is uſually put upon King's Caſks (by the Bung-hole) were freſh dubbed; the Marks being ſo defaced we could not ſwear they were King's Caſks; the Hoops of ſome of them which were empty were knocked off, to ſee if the Broad Arrow was on the Hoops, but we could not diſcover any.

Did you ſearch for or examine any Packs of Staves at this time?

No, the Information, I believe, was confined to Caſks.

Were the Three Butts which you carried away good and ſerviceable?

Yes, they were ſerviceable Butts.

Were they new, or almoſt new?

They were not near new.

Were any of them leſs than one-third worn?

Not leſs than one-third worn.

Were the other Sixty-four Caſks good and ſerviceable?

They were.

Were any of them new, or almoſt new?

Some of them were nearly new.

Mr. Triſcott.

Were any of them leſs than one-third worn?
Yes, ſome of them were nearly new.

What was the fair Value of the Butts which were found at Meſſrs. Danſey, White, and Company's, taking one with another?
Four or Five-and-twenty Shillings a Caſk.

Are Butts ever ſold at the Victualling-Office, or at Southdown?
No.

Are Staves, fit to make ſuch Butts as you found at Meſſrs. Danſey, White, and Company's, ever ſold at the Victualling-Office, or Southdown?
No, not Staves that would make ſuch Butts as they were.

How were the Sixty-four Butts, about which you have been ſpeaking, diſpoſed of?
The Sixty-four Butts were left there in the Stores, where we found them; the Agent-Victualler, Mr. Pridham, and myſelf, went there the following Day, when the whole of thoſe Butts were knocked down or ſhaken, and the Agent-Victualler required that they ſhould be ſet up again.

Were any Marks put on the Sixty-four Butts which were left at the Brewery of Meſſrs. Danſey, White, and Company?
I believe not; I put none upon them.

Is it uſual for Coopers employed at Southdown to put private marks on the Butts made by them, by which they can identify them?
Yes.

Are you well acquainted with the private Marks uſed by the Coopers employed at Southdown?
Yes.

Did you obſerve any ſuch private Marks on the Caſks found at Meſſrs. Danſey, White, and Company's?
As well as I can recollect, there were private Marks on the three Butts that were ſeized; I did not obſerve any Marks on the Sixty-four Butts, but I obſerved the Heads of ſome of them were freſh dubbed in the Places where the Block Mark and private Mark is uſually placed.

Was you deſired to look for the Block or private Marks in the Sixty-four Butts?
Yes, I was, by Mr. Miller, the Agent-Victualler.

Did you carefully examine every one of the Sixty-four Butts, for the Purpoſe of aſcertaining if the King's Mark and Block or private Mark could be ſeen upon them?
I believe I looked at every one of the empty Butts; I could not examine all the full Butts in conſequence of their being ſtowed cloſe.

Were any of the Sixty-four Butts ſhewn to any of the Coopers employed at Southdown, for the Purpoſe of aſcertaining whether they were made at the Cooperage there, before they were removed?
I believe not.

Were thoſe that were taken away ſhewn to the Coopers there, for that Purpoſe?
I believe not.

What are the Marks made on the Butts, to denote the King's Property?
On Water Caſks, the Broad Arrow is raſed with a raſing Iron on each Stave next the Bung Stave, oppoſite the Bung-hole. In Beer Caſks, I believe, the Broad Arrow is raſed in the ſame way, and the Croſs Anchors are burnt on the Stave adjoining the Bung Stave.

Had you any Doubt whether the Sixty-four Butts found at Meſſrs. Danſey, White, and Company's, belonged to the Victualling-Office?
No, I had no Doubt about it, from the Dubbing, and from the Appearance of the Caſks.

Do

Mr. Triſcott.

Did you ſee any of the Owners of the Brewery there at the time of the Search?
Yes, Mr. White was there, and went through the Cellars with us.

Had you a Warrant at the time of making the Search, and did you inform Mr. White of it?
Yes, I believe the Agent-Victualler informed Mr. White of the Buſineſs we were come upon.

Did Mr. White give you any, and what Account, how the Caſks in queſtion came into his Poſſeſſion?
I believe he ſaid that he had purchaſed them in London.

Was you at the Brewhouſe of Meſſrs. Danſey, White, and Company, after the Search, and before the Sixty-four Caſks were carried away to Southdown?
Yes, once.

Was Mr. Miller with you on this Occaſion?
Yes.

Did you then ſee any of the Sixty-four Caſks, which had been claimed by you before?
No, the Caſks, when we came again, had been ſhaken, the Staves and Hoops were all lying about, and Mr. White informed us, they were the Staves of the ſame Caſks which we had ſeen.

How long after the Search did you ſee the Staves in this Condition?
As well as I can recollect, on the following Day?

What Reaſon did Mr. White give for having ſhaken the Sixty-four Butts?
I did not hear him give any Reaſon, nor did I hear him aſked for one.

Did you ſee any Coopers at work there?
Yes.

Who were they?
I ſaw Head and Cock there, and I do not recollect ſeeing any more.

Do you know Gilbert Hearder?
Yes.

Was he at work there?
I am not ſure whether he was or not, I do not now recollect ſeeing him there.

Were all the Owners of the Brewery before the Juſtice, when the Buſineſs of the Sixty-four Caſks was enquired into?
Yes, when I was there, I believe Meſſrs. Danſey, White, Fitzherbert, and Thomas, were all there.

Did they give any Evidence, to account for their having the Sixty-four Butts in their Poſſeſſion.
No, they did not call any Witneſſes, or give any Account how they got them.

Did you attend at the Quarter Seſſions at Exeter, in January 1802, when a Bill of Indictment was preferred againſt Meſſrs. Danſey, White, Fitzherbert, and Thomas, for having in their cuſtody Three Butts, ſeized at their Brewhouſe in December preceding.
I did.

Was you examined before the Grand Jury?
Yes.

Did you ſtate to them all the Circumſtances which you have now given in Evidence before us?
I ſtated to them my attending at the Brewery on the Seizure of thoſe Butts, and further ſaid, that the King's Broad Arrow was fair on the Butts, and that I had not the leaſt doubt in my Mind but they were the King's Property. They aſked me if it was not poſſible that theſe Caſks might have been taken by the Enemy in a King's Ship, and afterwards retaken, which I ſaid, might be poſſible.

Were

Mr. Triſcott.

Were the Three Caſks produced to the Grand Jury, and were the Marks and other Particulars by which they were diſtinguiſhed as Victualling-Stores, pointed out to them?

Yes, the Jury went down into the Court-yard, and ſome of them looked at the Caſks particularly, and I pointed out the King's Marks on the Butts.

Were any of the Proprietors of the Tamar Brewery preſent when the Grand Jury inſpected the Caſks?

No, I believe not.

Did you ſee any of the Parties in the Brewery in the Court-yard that Morning?

I ſaw Mr. Thomas in Exeter on that Day, but I do not recollect ſeeing him in the Court-yard.

Did any Perſon, not attending as a Witneſs or Juror, make any Obſervation on the ſtate of the Three Caſks, or the Marks upon them?

Yes, a Man ſtanding by obſerved, that ſuch a Mark as that (meaning the Broad Arrow) might be made with an old Nail.

Who was that Perſon?

I do not know, he was quite a Stranger.

Were any of the Coopers whom you ſaw at work at Meſſrs. Danſey, White, and Company's, in December 1801, examined before the Juſtice, or at the Seſſions?

None, I believe.

How long was you in the Room upon your Examination before the Grand Jury?

I think not more than Ten Minutes.

Who was examined by the Grand Jury?

The Agent-Victualler and myſelf.

Ewan Law. *Samuel Triſcott.*
Henry Nicholls.
Wm Mackworth Praed.

No. 27.

The Examination of JAMES COCK of Maurice Town, Cooper; taken upon Oath the 21ſt of October 1803.

Mr. Cock.

WAS you ever employed as a Cooper in the King's Service?

Yes, about Two Years at Southdown, and the Victualling-Office; I diſcharged myſelf juſt before the laſt Peace.

Are you acquainted with the Marks, which are uſually placed on King's Caſks?

Yes.

By whom have you been employed as a Cooper ſince 1800?

I worked a little while with Mr. Soper, of Plymouth, and then with Mr. Head, of Dock, where I remain.

Have you frequently worked at the Brewery of Meſſrs. Danſey, White, and Company, ſince the Year 1800?

Yes, I have worked there the Two laſt Winters, from the Month of November to March.

What Coopers have been employed at Meſſrs. Danſey, White, and Company's Brewery, ſince you firſt worked there?

Only Walter Williams conſtantly; Gilbert Hearder, William Perry, and one Godfrey occaſionally.

Have

Mr. Cock.

Have you ever ſeen any Caſks there marked with the King's Marks?

Yes, I have; the Three that Mr. Miller the Agent ſeized there, I ſaw; and I ſaw ſome ſtanding up with the Marks taken out; there might be Five or Six, or Ten; I firſt went to work there on the 5th of November 1801, about a Month only before the Search.

Did you ever ſee any Caſks there marked with the King's Marks, beſides the Three which were ſeized by Mr. Miller?

Yes I did, I ſaw Four or Five Butts as I went to work there one Morning; they appeared as if they had been rolled in the Mud; I do not know how they were brought in, but it muſt have been in the Night-time.

Who has the principal Management of the Brewery of Meſſrs. Danſey, White, and Company?

Mr. John White, one of the Partners.

Has he any Foreman or confidential Perſon, with whom he truſts the Keys of the Cellars and other Premiſes?

Yes, one John Chiſſel, the head Brewer.

Did Mr. John White and Walter Williams ſee thoſe Five Butts that were muddy, and marked with the King's Marks?

Yes, I am poſitive they ſaw the Caſks as well as myſelf.

About what time was this?

Between the 5th of November and 4th of December 1801.

Did you hear Mr. White and Walter Williams make any Enquiries about theſe Butts?

No.

Has any Perſon, to your Knowledge, been employed to deface or cut out the King's Marks from Caſks?

No; they were dubbed out, but I do not know by whom.

Do you know any Perſon that has given Directions to deface or cut out the King's Marks from any Caſks?

No, I do not.

Who do you apprehend has a Knowledge of the Perſon who cut out the King's Marks in the Caſks?

Walter Williams the Cooper muſt know, I ſhould ſuppoſe, as he had the Management and looking after the Caſks.

Was you at the Brewery of Meſſrs. Danſey, White, and Company, on the 4th of December 1801, when it was ſearched by the Agent-Victualler, and other Perſons, for King's Caſks?

Yes.

Did they find any, and what King's Caſks there?

They found Three Beer Butts marked with the Broad Arrow; they were not quite new, but they were as good as new almoſt; to the beſt of my Recollection, Walter Williams and myſelf put the Heads into thoſe Caſks; they had been taken out to clean.

Did the Perſons who made the Search go through all the Premiſes?

I heard ſo, but I did not ſee them.

How was you employed there between the 4th and 9th of December 1801?

Trimming Caſks, and making up the Butts that were ſent to Southdown.

Were there any, and what Caſks, ſhaken at the Brewhouſe of Meſſrs. Danſey, White, and Company, between thoſe Periods?

Not any that I know of.

Mr. Cock.

Was Walter Williams employed at the Brewery of Meſſrs. Danſey, White, and Company, in December 1801?

Yes.

What ſort of Character does he bear?

Very well, I believe; I never heard to the contrary.

Was Gilbert Hearder working at the Brewery of Meſſrs. Danſey, White, and Company, in the Month of December 1801?

Yes.

What ſort of Character does Gilbert Hearder bear?

Very good Character as ever I heard; he is ſober, and a very good Workman.

Where did he live in the Month of December 1801?

At Plymouth.

Did he leave his Home ſoon after the Search of Meſſrs. Danſey, White, and Company's Brewery?

He went away about a Month or Five Weeks afterwards.

Where did he go to?

He went to a Place called Chilſton, near Newton Buſhel, I believe.

How long was he away?

Eight or Ten Weeks, I believe.

Why did he go away?

He told me he was deſired to go out of the way by Mr. John White and Mr. John Head; they were afraid of a Proſecution I ſuſpect; he told me ſo a Night or two before he went away.

Do you know whether he received any Money from any Perſon whilſt he was away, or on his return?

I have heard him ſay he received a Twenty-Shilling Note from Mr. Warne, who keeps a Public-houſe at New Paſſage.

Have you ever been applied to by any Perſon not to give Information or Evidence, or not to ſay any thing on the ſubject of King's Caſks being at the Brewery, or on the Premiſes of Meſſrs. Danſey, White, and Company?

Mr. Head told me, juſt about the time of the Seizure, not to come forward, or have any thing to ſay about the Buſineſs unleſs I was called upon.

Were your Wages raiſed ſoon after the Search at Meſſrs. Danſey, White, and Company's Brewery?

No.

Have you, or any Perſon for you, received any Preſent or Money from any Perſon, other than your Wages, ſince Meſſrs. Danſey, White, and Company's Brewery was ſearched in December 1801?

No, I have not.

Did you know it was in your Power to bring them into great Difficulty?

Yes, in concealing His Majeſty's Stores.

Have you ever had any Converſation with any Perſon on the ſubject of the Coopers being deprived of their Work, in conſequence of the Brewers and Coopers getting King's Caſks?

Yes, I have talked of it with my Shopmates and brother Tradeſmen.

What Perſons did you allude to when you talked of it?

I do not know that I alluded to any Perſon particularly, but it had an alluſion to the Tamar Brewery as well as others.

Have

Mr. Cock.

Have you had any and what Converſation ſince Sunday laſt, with any Perſon on the ſubject of King's Caſks that were found on the Premiſes of Meſſrs. Danſey, White, and Company's Brewery, at the New Paſſage?

Not till this Morning, with Gilbert Hearder, who told me he had been examined, and that he ſuppoſed the reſt of us would be called upon.

Have you a Wife and Family?

I have a Wife and two Children.

Did Mr. Head ever give you any Money to ſupport your Wife and Children?

No.

Do you apprehend he gives much Money away to the Poor?

No, I do not believe he does; he is a careful Man.

Do you know any poor Perſon that he ſupports?

No.

How long has Mr. Head kept a Shop at Dock?

Seven or Eight Years.

Has it been uſual for him to go out to work as a Cooper ſince you have known him?

No.

How often has he been out to work ſince you have known him?

I never knew him to go out to work any where except the Tamar Brewery, at the time of ſetting up the Caſks to be ſent to Southdown after the Search.

Have you ever mentioned to Mr. Head that you have ſeen King's Caſks at the Tamar Brewery?

Yes, he aſked me how I knew them to be King's Caſks; I told him I ſaw the Marks, and he might ſee them too, and he ſeemed vexed about it.

Did you ever ſee any Hogſheads or ſmaller Caſks at the Brewhouſe of Meſſrs. Danſey, White, and Company, marked with the King's Mark?

No.

How long were the Coopers employed in ſetting up the Butts to ſend to Southdown?

I believe there were Five of us, about ſeven or eight Days.

Ewan Law. *James Cock.*
Henry Nicholls.
Wm Mackworth Praed.

No. 28.

The Examination of WALTER WILLIAMS, of Maurice Town, Cooper; taken upon Oath, the 21ſt of October 1803.

Mr. Williams.

HAVE you ever been employed as a Cooper in the King's Service?

No.

Are you acquainted with the Marks which are uſually placed on King's Caſks?

(a) I have ſeen the Marks and Numbers of King's Caſks, and I have ſeen many brought into the Brewhouſe to be filled with Small and Table Beer, and taken out again, ſuch as Hogſheads and Barrels and that like, but not to be detained in the Brewhouſe.

By

Mr. Williams.

By whom have you been employed as a Cooper ſince 1801?
I have conſtantly worked at the Brewhouſe of Meſſrs. Danſey, White, and Company, ſince July 1801.

What Coopers have been employed at Meſſrs. Danſey, White, and Company's Brewery, ſince you firſt worked there?
James Cock, one Hearder, and Perry, and one or two more whoſe Names I cannot recollect.

Have you ever ſeen any Caſks there marked with the King's Marks?
They were telling about Caſks, but I had no hand in it.

Have you ever ſeen any Caſks there marked with the King's Marks?
No, no more than I have ſaid before.

Have you ever ſeen any Butts there marked with the King's Marks?
No.

Do you mean to declare, upon your Oath, that you never ſaw any Butts in the Brewhouſe or Premiſes of Meſſrs. Danſey, White, and Company, marked with the King's Marks.
Yes, I do.

Did you not aſſiſt James Cock in heading Three Butts marked with the King's Mark, that were taken from the Premiſes of Meſſrs. Danſey, White, and Company, after the Search made by the Agent-Victualler and others in December 1801?
I do not know any thing about it.

Has any Perſon, to your Knowledge, been employed to deface or cut out the King's Marks from Caſks?
No.

Do you know any Perſon that has given Directions to deface or cut out the King's Marks from any Caſks?
No.

Was you at the Brewery of Meſſrs. Danſey, White, and Company, on the 4th of December 1801, when it was ſearched by the Agent-Victualler and other Perſons for King's Caſks?
Yes.

Did they find any, and what King's Caſks there?
Not to my Knowledge; I do not know whether they did or not.

How was you employed there between the 4th and 9th of December 1801?
I do not know; making Bungs and Spiles for the Uſe of the Brewery, and repairing Caſks.

Were there any, and what Caſks, ſhaken at the Brewhouſe of Meſſrs. Danſey, White, and Company, between thoſe periods?
I do not know, I had no hand in ſhaking them; it might be while I was in Bed, a-ſleep.

When did you firſt ſee the Staves of the Caſks that were ſhaken after the Search?
Perhaps it might be a Fortnight or Three Weeks, or a Month.

Who ſet up the Staves into Caſks after the Search?
I think Mr. Head and his Men.

Have you ever known Mr. John Head work there except at ſetting up thoſe Caſks?
No.

Was you yourſelf employed in ſetting up any of them?
I might be for what I know.

Was

Mr. Williams.

Was James Cock and Gilbert Hearder employed in the Brewery of Meſſrs. Danſey, White, and Company, in the Month of December 1801?

Yes.

Who did Meſſrs. Danſey, White, and Company, deal with for their Caſks?

Mr. John Head, a Cooper of Dock.

Have you ever been applied to by any Perſon not to give Information or Evidence, or not to ſay any thing on the ſubject of King's Caſks being at the Brewery or on the Premiſes of Meſſrs. Danſey, White, and Company?

No.

Have you, or any Perſon for you, received any Preſent or Money from any Perſon, other than your Wages, ſince Meſſrs Danſey, White, and Company's Brewery was ſearched in December 1801?

No, not a Farthing.

What Wages have you received from Meſſrs. Danſey, White, and Company, ſince you have been in their Employ?

Fifteen Shillings a Week, and I make Bungs for them in my extra time, for which I am paid Two Shillings a Groſe.

You have ſaid you have ſeen Hogſheads and Barrels, with the King's Mark on them, at the Brewery of Meſſrs. Danſey, White, and Company; who did they belong to?

I do not know.

Did they belong to Meſſrs. Danſey, White, and Company?

No, there is the Company's Name burnt in on all their Caſks.

In what manner are the Caſks belonging to Meſſrs. Danſey, White, and Company marked?

The Mark of "Danſey and Company" burnt in both Heads with an Iron.

Did any of the Partners of the Brewery know that any Caſks were ſent to their Brewery marked with the King's Marks?

I do not know.

How are the King's Caſks marked?

I do not know.

How long have you followed the Buſineſs of a Cooper?

I ſerved my Apprenticeſhip to it, which expired about Thirty Years ago; I have worked at it off and on ever ſince, and for the laſt Four Years for a conſtancy.

Have you worked as a Cooper on board King's Ships?

Yes, off and on.

Did you ever ſee the Marks of the King's Caſks there?

I never took any notice of it.

Have you had any, and what Converſation ſince Sunday laſt, with any Perſon or Perſons on the ſubject of King's Caſks that were found on the Premiſes of Meſſrs. Danſey, White, and Company's Brewery at the New Paſſage?

No, no one ſpoke to me on the ſubject this Morning.

Ewan Law. *Walter Williams.*
Henry Nicholls.
Wm Mackworth Praed.

Mr. Williams.

22d October 1803.

Alterations made, by desire of this Examinant (on Oath) in the Evidence given by him on the 21st instant.

(a) To the Question, "Are you acquainted with the Marks which are usually "placed on King's Casks," I desire to substitute the following Answer:
I am not—Strange Casks have come into the Yard to be filled with Table and Small Beer, but whether King's Casks or not, I cannot tell.

Ewan Law. *Walter Williams.*
Henry Nicholls.
Wm Mackworth Praed.

No. 29.

DEVON } to wit. } BE it Remembered, That on this fifth Day of December, in the forty-second Year of the Reign of our Sovereign Lord George the Third, (by the Grace of God) of the United Kingdom of Great Britain and Ireland King, Defender of the Faith, and in the Year of our Lord One thousand Eight hundred and One, Thomas Miller, Esquire, Agent-Victualler of His Majesty's Victualling-Office at Plymouth, in the said County, and Samuel Triscott, first Foreman to the Master-Cooper in the same Victualling-Office, exhibit to me the Reverend Jonathan Williams, Clerk, one of His Majesty's Justices of the Peace in and for the said County, residing in the Parish of Stoke Damerell, in the same County, a Complaint and Information, and thereby inform me as follows:

That they the said Informants, acting by Authority and in pursuance of a certain Search Warrant, under the Hand and Seal of me the said Justice, dated Yesterday the fourth Day of this instant December, to them and others directed, Did, on the said fourth instant, find in the Possession or keeping of Frederick Dansey, John White, Perry Fitzherbert, and Martin Thomas, all of the Parish of Stoke Damerell aforesaid, Beer Brewers, Sixty-four Iron-bound Casks or Butts, the whole of which said Casks or Butts (notwithstanding the same were not then distinctly marked with the Marks usually used to, and marked upon, His Majesty's Victualling Stores) these Informants have reasonable Cause to suspect, and do suspect, to belong to His Majesty, and to be Part of the Stores of His Majesty's Victualling Department: Whereupon the said Informants pray the Judgment of me the said Justice, that the said Sixty-four Iron-bound Casks or Buts may become forfeited, and be returned into His Majesty's Store, to be applied for the Use and Benefit of His Majesty; and that the said Frederick Dansey, John White, Perry Fitzherbert, and Martin Thomas, may be deemed and adjudged guilty of a Misdemeanour, pursuant to the Statute in such Case made and provided: And further, that the said Frederick Dansey, John White, Perry Fitzherbert, and Martin Thomas, may be summoned to answer the Premises before me, the said Justice.

Tho' Miller.
Sam' Triscott.

Exhibited before me,
J. Williams.

No. 30.

Memorandum.

Tueſday, the 8th of December 1801.

THE Informants, together with the Parties above-mentioned to be ſummoned, having this Day appeared before me, the above-named Frederick Danſey, John White, Perry Fitzherbert, and Martin Thomas, have not given an Account, to my Satisfaction, that the Sixty-four Iron-bound Caſks or Butts above-mentioned were not embezzled, or ſtolen from any of His Majeſty's Ships or Veſſels, Yards, Storehouſes, and other Places, or that if the ſame were embezzled or ſtolen, that the ſame had come to the Poſſeſſion of the ſaid Parties honeſtly, and without any Knowledge or Suſpicion that the ſame had been embezzled or ſtolen, but, on the contrary, the Defendants admit the Allegation of the Informants to be true; Wherefore, I do deem and adjudge the ſaid Caſks to be forfeited, and that they ſhall be forthwith returned into His Majeſty's Store, and ſhall be applied for the Uſe and Benefit of His Majeſty; and that the ſaid Defendants are guilty of a Miſdemeanour, and (being the firſt Offence) are fined Forty Shillings, purſuant to the Statute. Witneſs my Hand,

J. Williams.

No. 31.

Plymouth, 16th January 1802.

The KING *againſt* John Hume.

Sir,

Mr. Miller, Mr. Triſcott, and myſelf, returned laſt Evening from the Devon Quarter Seſſions, and I beg to report to you, for the Information of the Honourable Victualling Board, that the above Defendant, immediately preceding the time appointed for the Trial of his Traverſe, ſuggeſted through his Counſel a Wiſh to obtain leave to withdraw his Plea of Not Guilty—plead Guilty—and ſubmit to the Judgment of the Court.

Mr. Eaſt, as Counſel for the Proſecution, deeming it proper to conſent to the Meaſure (reſerving to himſelf liberty to ſtate the Facts of the Caſe and Evidence to the Bench) the Defendant accordingly withdrew his Plea of Not Guilty; and, upon a Relation of the Caſe by Mr. Eaſt, the Court adjudged the Defendant Guilty, and that he ſhould pay a Fine of Twenty Pounds, and be impriſoned until ſaid Fine be paid.

The KING *againſt* Danſey and others.

I AM ſorry to ſay the Indictment preferred againſt theſe Defendants has been returned "No Bill."—This Return moſt unqueſtionably was not made from want of Evidence, for it is utterly impoſſible that more poſitive Facts, on any ſimilar Caſe, could be laid before a Grand Jury. In accounting therefore for the Bill being thrown out, I am under the neceſſity of ſaying there is every preſumptive Reaſon to believe, that ſtrong Intereſt had been made with ſome Individuals of the Jury (who chiefly reſide in the Neighbourhood of Exeter) through the Medium of the Sheriff of that City, who is Brother to one of the Defendants; I cannot of courſe take upon myſelf to aſſert that I am in poſſeſſion of this of my own Knowledge, but from Enquiries I felt it my Duty to make, as well as from the apparent Predetermination ſhewn by the Jury before Mr. Miller, not to find the Bill, and the Relation to him, by ſome of its Members, of even every Word and Tranſaction which occurred at the time of the Search and Seizure of the Caſks, added to Queſtions which could not have been put without a prior Knowledge of the Defence intended to be ſet up by Defendants. There remains but little Doubt that the Jury were in Poſſeſſion of the whole

whole Hiſtory of the Caſe (related in the moſt favourable way for Defendants) previouſly to the Indictment coming before them. Under theſe Circumſtances, and with Parties poſſeſſing the Means of the preſent Defendants, you will readily perceive (though it certainly was impoſſible to be aware of it) that to have preferred the Bill at an Aſſizes, would have been the only ſure way to have ſucceeded in getting it found, and putting the Parties upon their Trial.

I am, Sir,
Your obedient humble Servant,

Jos. Pridham.

S. S. Baxter, Eſq.

No. 32.

The Examination of JAMES CLARK, Cooper in His Majeſty's Victualling Department at Plymouth; taken upon Oath, the 20th of October 1803.

Mr. Clark.

HOW long have you been employed at the Victualling-Office at Plymouth, and in what Situation?

I have been employed as a Day-Cooper ſince the Year 1799.

Did you at any time give any Information to Mr. Thomas Miller, the Agent-Victualler at this Port, reſpecting any Caſks belonging to the Victualling-Office in the Poſſeſſion of Meſſrs. Danſey, White, and Company, Brewers at Maurice-Town?

I did; I believe on the 3d of December 1801, I was ſtanding in the higher Shop of the Cooperage, by the Fire, and was talking about King's Caſks; William Netherton, one of the Apprentices, ſaid, he knew where there were a great many concealed. I aſked him where it was; he would not tell me, nor could I get it out of him. I went to Mr. Churchward, ſecond Foreman of the Coopers, his Maſter, and told him what Netherton had ſaid; I then waited about an Hour, and finding Mr. Churchward had not taken any ſteps in the Buſineſs, I then went and told Mr. Triſcott, the firſt Foreman, who bid me tell the Agent of it, which I did, and the next Morning I heard the Agent had ſeized a great many Caſks at the Tamar Brewery, belonging to Meſſrs Danſey, White, and Company, of which there were Three brought to the Victualling-Office; the firſt Foreman deſired me to ſtart the Hoops, which I did, and found the Broad Arrow on the inſide of the Hoops, and afterwards caſed up the Caſks to be ſent to Exeter.

Were any of thoſe Three Caſks marked with the King's Mark?

Yes, I think Two had the Broad Arrow marked on each ſide the Bung-Stave.

State who were preſent when William Netherton mentioned this?

There were ſome People in the Shop, but I cannot tell who.

Did you hear this Matter mentioned by William Netherton once only, or frequently?

I never heard him mention it but once, and then I immediately ſpoke of it.

When you mentioned this to Mr. Mil[illegible] you tell him you heard it from William Netherton?——Yes.

Was you required at any time to attend to give Evidence reſpecting this Tranſaction?——No, I never was.

Do you apprehend that William Netherton was well acquainted with the Marks uſually put on the Caſks belonging to the Victualling-Office?

Yes, certainly.

Did

Mr. Clark.

Did you at any time ſee any other Caſks which were taken from the Brewhouſe of Meſſrs. Danſey, White, and Company, and carried away as belonging to the Victualling-Office?——No, I did not.

Did Gilbert Hearder ever work at the Victualling-Office at Plymouth?
Yes, not in my time, but I believe he was Apprentice to Mr. Churchward before Netherton?

Have you received any Reward or Encouragement for giving ſuch Information?
No, I never have.

Ewan Law. *James Clark.*
Henry Nicholls.
Wm Mackworth Praed.

No. 33.

The Examination of GILBERT HEARDER, Cooper; taken upon Oath, the 20th of October 1803.

Mr. Hearder.

DID you ever belong to the Victualling Department at Plymouth?
I did, about two Years and a Half, from 1791 to 1793.

Did you enter into Converſation with or give Information to William Netherton, who ſerved his time at the Victualling-Office at Plymouth, reſpecting a Number of King's Caſks being at the Brewhouſe of Meſſrs. Danſey, White, and Company, at Maurice Town?——Yes, I did.

About what time did you give ſuch Information to William Netherton?
I believe about the 28th November 1801.

What Number of Caſks was there at that Place at the time you gave the Information?
I think I ſaw Sixty-odd Butts there.

How came you to know there were King's Caſks at the Brewhouſe of Meſſrs. Danſey, White, and Company?
I ſaw them there, and ſaw the Broad Arrow on them.

Do you know any Perſon that has been employed to deface or cut out the King's Marks from any Caſks?
I never did it myſelf, nor can I poſitively ſwear I ſaw it done; but James Cock may give more Information on this Subject than I can, as he worked in the Body of the Yard in the ſame Shop with Walter Williams, and I worked in a Shed or Cellar at one end of the Yard.

Did you ever ſee any Butts brought into the Brewery or Yard of Meſſrs. Danſey, White, and Company, having the King's Marks on them?
No, but I have ſeen them after they have been brought in, with the King's Marks on them.

Were the Sixty-odd King's Butts, which you have ſpoken of as being at the Brewery of Meſſrs. Danſey, White, and Company, carried there at one or at different times?——At different times.

Have you ever underſtood how they were obtained or carried there?——No.

Did the Agent-Victualler, on or about the 4th of December 1801, ſearch the Brewhouſe and Cellars of Meſſrs. Danſey, White, and Company?
I was not there at the time, I was working at Mr. Head's Shop; but I heard he did.

Mr. Hearder.

Did he find any Caſks there belonging to the King?
I heard he did.

Did he take any of them away with him?
I heard he did not.

How ſoon after the Search was you at the Brewery of Meſſrs. Danſey, White, and Company?
About Three or Four Days after, on the Monday following.

Were any of the Caſks then there, belonging to the King?
There was one there with the Broad Arrow on it, which had been found on the public Quay, the reſt were lying in Meſſrs. Danſey and Company's Yard, in Staves. Mr. Head told me he was ſent for to put them up, and ordered myſelf, James Cock, and J. Godfrey, to ſet them up again; we ſet up about Fifty or Sixty.

When, and by whom, were they ſhaken?——I do not know.

Why were they ſhaken?——I do not know.

Were the Butts ſet up again with the ſame Hoops and Staves?
I believe they were.

Were there on any of ſuch Hoops and Staves any Broad Arrows, or other Marks, uſually placed on King's Caſks?
The Quality and State of the Staves and Hoops were the ſame as the King's, but I did not examine the Hoops to ſee whether they had the Broad Arrow on them.

Did any of the Staves appear to be freſh drawn or cut, where the King's Marks are uſually placed?
Some of them ſeemed to be freſh drawn.

Have you reaſon to believe theſe Butts had been made at Southdown?——Yes.

What became of theſe Butts?
I underſtand they were ſent to Southdown.

Were the Butts which you have been ſpeaking of good and ſerviceable?
Yes.

Did you ever know any Staves, as good as thoſe of which theſe Butts were compoſed, ſold at Southdown?
Yes, ſome formerly.

Has it ever been uſual to ſell Staves, at Southdown, with the King's Marks on them?
Yes, I have been taking away Lots from Southdown, and have ſeen ſeveral Staves marked with the Broad Arrow in the Lots ſold.

How, and by whom, are you now employed?——By Mr. Head.

Has any Perſon ever requeſted or deſired you not to give Information or Evidence, or ſay any thing on the ſubject of the King's Caſks found at the Brewery of Meſſrs. Danſey, White, and Company, in December 1801?
No, I was not applied to not to ſpeak any thing about it, but we talked among ourſelves, what an infamous thing it was that the Brewers ſhould get the King's Caſks, and deprive the Journeymen Coopers of their Labour, who would otherwiſe be employed to make Caſks for them; we were never applied to to give Evidence, and James Cock and myſelf, in going Home to Plymouth, ſaid, that if we were called on we would ſpeak the Truth.

What was the Value of theſe Butts, taking one with another?
About Twenty-five Shillings.

Mr. Hearder.

Was you ever ſent for by Mr. Miller, the Agent-Victualler, reſpecting this Buſineſs?

Yes, he firſt ſent for me before he went to the Brewery to make the Seizure, but I did not go to him; after that I ſaw him two or three times in the Yard of Meſſrs. Danſey and Company, but he never ſpoke to me, nor I to him.

Do you think that at the time you ſaw Mr. Miller in Danſey and Company's Yard, he muſt have ſeen you?

Yes, Mr. Head told me that the Brewers aſked Mr. Miller, who had given the Information; and he anſwered, ſome Perſon working round them.

How ſoon after the Seizure did you go away from Dock?

I went away from Dock about a Fortnight after the Seizure, to my Friends at Chilſton, near Torquay.

How long did you ſtay with your Friends at Chilſton?

I was at Chilſton and in the Neighbourhood, among my Friends, between Two and Three Months.

For what reaſon did you go away from Dock?

Becauſe it was generally known that I was the Perſon who had mentioned the Buſineſs to William Netherton.

Did Mr. Head your Maſter, know where you was when you was abſent from Dock?——Yes.

Did Mr. Head, or any other Perſon, pay you Wages, or give you any thing for your Support, while you was abſent?

No, Mr. Head did not; but he told me if I wanted any Money, to ſend to T. Warne, at New Paſſage, and he would ſend me Twenty Shillings a Week.

Did you ſend to T. Warne at New Paſſage while you was abſent, and what did you receive in conſequence of it?

Yes, I wrote to T. Warne, and received at the Rate of a Pound a Week during the Time I was abſent; it was ſent to me in Bank of England Notes, in Letters from him, in ſome of which, he ſaid he had not got a Birth for me, but was in hopes of getting one at Mr. Penhay's at Exeter.

Who is T. Warne?

I never had any Converſation with him, but there is ſuch a Perſon who keeps a Public Houſe at New Paſſage.

Did you upon your return receive any thing from Mr. Head?

He gave me Ten Pounds to buy me ſome Cloaths, and advanced my Wages from Nineteen Shillings a Week, which I had before I went away, to Twenty-ſix Shillings a Week.

Did Mr. Head tell you why he gave you the Ten Pounds?

I told him I would not come back to work with him, unleſs he would give me ſome Money to buy Cloaths, and he thereupon gave me Ten Pounds.

Is Mr. Head a Relation of your's?

No, he is not.

Did he ever give you Money at any other time?

No, except now and then a Shilling, or Half a Crown among the Coopers to drink, upon any particular Exertions, or working beyond Hours.

Was you ſent for by the Agent-Victualler after your return to Dock?——Yes.

Was

Mr. Hearder. Was you queſtioned by him reſpecting the Buſineſs of the Caſks, and what Information did you give him?

Yes, I told him I knew nothing of it; and Mr. Miller ſaid, that ſome infamous Fellow had ſent a Letter to the Board concerning the Caſks that were taken at the New Paſſage, and he hoped that no Man would go to defame the Characters of thoſe Gentlemen, meaning the Brewers, and then he read the Letter; he ſaid he ſuppoſed it was written by Churchward, or his Boy, meaning William Netherton.

Was it before or after you had received the Ten Pounds from Mr. Head, that Mr. Miller ſent for you?——It was after.

Was you ever required to attend to give Evidence reſpecting this Tranſaction?
I never was.

Ewan Law. *Gilbert Hearder.*
Henry Nicholls.
Wm Mackworth Praed.

The further Examination of GILBERT HEARDER, Cooper; taken upon Oath, the 20th October 1803.

WHY was you diſcharged from the Victualling Department at Plymouth?

My Father died, and my Maſter, Mr. Churchward, the ſecond Foreman of the Coopers, to whom I had been an Apprentice about Two Years and a Half, would make me no Allowance; he took me before Mr. Fuge, who was at that time Mayor of Plymouth, and wanted me to conſent to my Indentures being cancelled. Mr. Fuge aſked me if I agreed to it; and I ſaid, No; he then aſked my Maſter if he had any thing to alledge againſt me, and he ſaid No, he had not, only my Friends could not maintain me. Mr. Fuge told me to return to my Duty, and he would ſee that ſome Perſon ſhould maintain me: I offered to give my Maſter my Bond to repay him what he ſhould lay out for me, when my Time might be up, but he refuſed to take it; my Brother told me, before I was with Mr. Fuge, that Mr. Crees the Agent, had written to the Board to get me diſcharged, and that the Anſwer was, I was to continue at work. I did continue at work for the Three firſt Days of the Month, the latter Day and a Half without any Meat but what I got from the Men, and the reſt of the Month I was kept at Home by my Friends, who told me, that I was to get my Meat where I worked, as they could not afford to ſupport me, and my Maſter did not call upon me, in conſequence of which, I was repreſented to the Board as an Idler, and diſcharged. Mrs. Netherton told me, that my Maſter, hearing her Son wanted to be apprenticed, he told her, that he would derive great Benefit from being bound to him, as he was a Freeman of the Town, and that the Boy would be kept there for life, and he would take him for Ten Guineas, which ſhe gave him, and William Netherton was bound to him when I was diſcharged.

Have you been queſtioned by any body ſince you was here this Morning, reſpecting the Matters to which you have been examined?

Yes, Mr. Miller, the Agent-Victualler, met me at the Door as I went out, and aſked me if I had been ſworn, and what the Gentlemen had ſaid? I told him, the Gentlemen had aſked me many Queſtions reſpecting the Caſks, and how many there were, and I told him I had ſaid about Fifty or Sixty. He then aſked me, whether the Gentlemen had aſked me if he had ſent for me at any time to examine me about it? I told him, Yes, I had told the Gentlemen he had ſent for me once, when he made the Seizure, and that I ſaid I would not go; if he wanted any thing, he was to go where he had been informed. At this time a Captain of a Veſſel came up and ſpoke to him, and we parted.

How

Mr. Hearder.

How long did you continue to receive the Twenty-ſix Shillings a Week from Mr. Head?

For about Three Quarters of a Year, or a Year, he uſed to pay me a Guinea a Week, and a Pound a Month beſides.

Did you work by the Piece or the Day during the time you received Twenty-ſix Shillings a Week?

By the Day; I bought and ſold for him when he was abſent, and have the management of the Shop.

Gilbert Hearder.

Ewan Law.
Henry Nicholls.
Wm Mackworth Praed.

The Examination of GILBERT HEARDER, continued, upon Oath, the 24th of October 1803.

AFTER the Brewery of Meſſrs. Danſey, White, and Company, had been ſearched by the Agent-Victualler in December 1801, had you any Converſation with James Cock as to the Cauſe or Motive which induced you to withdraw yourſelf from Plymouth-Dock?

Yes, I told him I was going; we drank farewell together. Mr. Head told me to go away in the Morning; Mr. T. Warne was in the Shop with Mr. Head: they had ſome Converſation together. One of them, I do not know which, gave me a Five Pound Note, and aſked me if it was ſufficient to take me to my Journey's end, and Mr. Head told me, when I wanted more Money, to write to Mr. Warne at New Paſſage.

What, did you inform James Cock, induced you to go away?

I told him, leſt the Agent-Victualler ſhould call on me as a Witneſs relative to the Buſineſs of the Caſks ſeized at the New Paſſage Brewery.

On what Day did you go away on this Occaſion?

I believe, on Thurſday the 17th of December 1801; I know I reached my Brother-in-law's the Week before Chriſtmas-day, and I have traced the time back.

Did you ever ſee any Butts belonging to the Crown brought into the Brewery of Meſſrs. Danſey, White, and Company, and hear any Expreſſions made uſe of by any Perſon at the time?

Yes, I ſaw two Men one Evening in the Month of November 1801, rolling ſome Butts into the Yard, and Mr. Head ſaid, Is this the way you rob Uncle George? and ſaid, By G—d, if you do not put a ſtop to it, I will! He then turned to me and aſked me, if it was not a d—d ſhame they ſhould do ſo? and I ſaid, Yes; and I ſaw Five Butts there the next Morning, marked with the King's Marks, and all over Mud. The Expreſſion we uſed to make uſe of among ourſelves was, that "the Crows had dropped ſome more Caſks."

Between the time of the Search and your going away, on or about the 17th of December 1801, did you appear openly at your Work as uſual, and might you have been found and ſpoken with by any Perſon who had enquired for you.

Yes, I might; I was at work at Mr. Danſey's a Part of the time, and at Mr. Head's Shop openly the remainder of the time, and might have been ſpoken with by any Perſon.

Have you ever been employed by the Firm of Meſſrs. Danſey, White, and Company, or by any of the Partners of that Firm?

No, I worked at the Brewery, but was a Servant to Mr. Head, who always paid me my Wages.

Mr. Hearder.

Are you related to, or in any way connected with any one of that Firm?
No.

Do you owe them any Money?——No.

Do you conſider yourſelf to be indebted to Mr. T. Warne, or any other Perſon, on account of the Money that was advanced to you by him?——No.

Has the Money you received from Mr. T. Warne been repaid by you, or any Perſon for you?——No.

Did you ever apply to Mr. White, one of the Firm of Danſey, White, and Company, to lend you any Money?

Yes, I applied to Mr. White, I believe in laſt May, to lend me about Forty Pounds; he ſaid, he could not lend it me, but would ſee if any Perſon could lend it me; and I afterwards went to him, and he took me to Mr. Carpenter of Mutton-Ham, who lent me Forty Pounds on my Bond, to be paid in Three Years, or when called for.

Did you ever ſee Mr. Carpenter before Mr. White took you to him?
No.

Have you ever been called upon for the Money?——No.

What Number of Caſks and Packs of Staves, belonging to the Crown, do you apprehend there were at Meſſrs. Danſey, White, and Company's, at the time you gave the Information to William Netherton?

I ſuppoſe there might be Thirty or Forty Packs, which we ſuſpected belonged to the Crown, and Fifty or Sixty Butts.

Since your return to Dock, after the Search of Meſſrs. Danſey, White, and Company's Brewery, have you been in the conſtant Employ of Mr. John Head?

No, I left him for three Weeks, and returned about a Fortnight ſince.

Did you continue to receive the Pound a Month from him during the time you were abſent from his Service?

I expect it to be allowed in the Rent of a Houſe which I rent of him; it was our Agreement, and he has ſaid nothing to the contrary.

Were you paid your Wages during that time?——No.

Do you apprehend the Pound a Month which Mr. Head allows you is repaid to him by any Perſon?——No.

Did you ever ſee Walter Williams deface the King's Marks on any Caſks or Staves at the Brewery, or on the Premiſes of Meſſrs. Danſey, White, and Company?

No, I cannot ſwear that I did, becauſe he worked at one end of the Yard, and I worked at the other.

Did you ſee Mr. Miller, the Agent-Victualler, near this Office laſt Thurſday Morning, before you came in to be examined by us?——Yes, I did.

Did he ſpeak to you, or did you ſpeak to him that Morning, before you came in to be examined?

No, I ſpoke to Mr. Baſkerville, the Foreman of the Coopers, and aſked him, if he knew why the Commiſſioners had ſent for me? he ſaid, No; I aſked him, whether he thought it was on Mr. Danſey's Buſineſs, and he ſaid, he could not tell. I then aſked him, whether he was upon that Buſineſs? and he ſaid, No, he was upon ſome other.

Was the Agent-Victualler ſtanding ſo near to you at this time, as to be able to hear what paſſed between you and Mr. Baſkerville?

No, I do not think he was; I ſpoke very low to Mr. Baſkerville, becauſe the Men round about ſhould not hear.

Are

Mr. Hearder.

Are you quite ſure that you had no Converſation with Mr. Miller before you came in to be examined?——Yes.

Who do you apprehend has a Knowledge of the Perſon who cut out the King's Marks from the Caſks at the Brewery of Meſſrs. Danſey, White, and Company?

Walter Williams, I ſhould ſuppoſe, as he was the Cooper employed in the Brewhouſe by the Company.

Ewan Law.
John Ford.
Henry Nicholls.

Gilbert Hearder.

No. 34.

The Examination of WILLIAM NETHERTON, of Stonehouſe, Cooper; taken upon Oath, the 21ſt of October 1803.

Mr. Netherton.

WAS you ever employed as a Cooper in the Victualling Department at Plymouth?

Yes, I ſerved my Apprenticeſhip to George Churchward, Foreman of the Coopers.

Did any Perſon ever give you Information that there was a Number of the King's Caſks at the Brewery of Meſſrs. Danſey, White, and Company, at Maurice-Town?

Yes.

Who gave you the Information, and when did he give it you?

Gilbert Hearder did, about the fall of the Year 1801.

Did you ever ſpeak of that Circumſtance in the King's Cooperage at Plymouth?

Yes.

Was you afterwards called upon by the Agent-Victualler?——Yes.

What Information did you give him?

He ſent for me one Morning, and ſaid, he had been informed I knew where there was a Quantity of King's Caſks; I told him, that I heard it the Evening before from a young Man; that I did not know what Truth there was in it, but I was to know more that Evening, and I would inform him the next Morning. On that Morning I went and told him, there were at Mr. Danſey's Brewery, at New Paſſage, about Two hundred Butts in the whole, Sixty or Seventy in Caſks, and the reſt in Packs. He aſked me, how I came to know that they were there? I told him Gilbert Hearder had told me of it, and he ſaid he could take no ſuch Information as that. I went away from him then, and he did not go that Day to look about the Butts, but he went the next Day.

What time in the Morning of the ſecond Day did you call upon Mr. Miller, when you informed him that the Butts were at Mr. Danſey's Brewery?

Between eight and nine o'Clock in the Morning.

Are you ſure it was before Nine in the Morning that you went to Mr. Miller?

Yes.

Did you afterwards ſee any of the Caſks that were ſeized and taken away from the Brewhouſe of Meſſrs. Danſey, White, and Company?

I ſaw three Butts that were brought to the Victualling-Office to be caſed, to be ſent to Exeter.

Did you know them to be King's Caſks?

I ſaw the Broad Arrow on the Hoops.

Did

Mr. Netherton.

Did Mr. Miller ſend for you at any time after the Caſks were ſeized, reſpecting this Buſineſs?——No.

How came you to be diſcharged from the Victualling-Office, and when did it take place?

I was diſcharged the 1ſt December 1802; my time was out then, and I went to Mr. Miller, to aſk him if he could give me Work, and he ſaid he could not, as he had not Work enough for thoſe that were there. Soon after that, I wrote to the Victualling-Board to be entered as a Cooper, and ſtated, that I was the Perſon who had given the Information to the Agent-Victualler of the King's Butts at the Tamar Brewery; the Agent afterwards told me he had received a Letter from the Victualling Board, and they did not think fit to enter me.

Do you know what Fee Mr. Churchward received upon your being bound Apprentice?——Ten Guineas.

How do you know it?

I ſaw my Father pay them, and it is mentioned in my Indentures, to make up for loſs of time.

William Netherton.

Ewan Law.
Henry Nicholls.
Wm Mackworth Praed.

No. 35.

The Examination of Mr. JOHN HEAD, of Plymouth Dock, Cooper; taken upon Oath, the 20th of October 1803.

Mr. Head.

WAS you ever employed in the Victualling Department at this Port?

Yes, I have been employed as a Cooper in the Victualling Department at Plymouth, about Eight Years off and on.

Have you been employed by Meſſrs. Danſey, White, and Company, at their Brewhouſe at Maurice Town?

I have ſent Men there to work in making and repairing Caſks, and I have repaired Caſks there myſelf.

In what Capacity, and how long have you been employed there?

I have been employed there about Five Years; they make their own Caſks, but when they wanted Caſks they have applied to me and other Coopers, and I have frequently ſent Coopers to aſſiſt them in repairing their Caſks.

Have you uſually had many Coopers employed there?

I never had more than one to work there at a time, except when I was employed there Three Days in raiſing thoſe Staves that were in a Pile to go to Southdown.

What Perſons have been ſo employed under you?

William Perry, Henry Joll, Gilbert Hearder, and James Cock.

What Coopers have Meſſrs. Danſey, White, and Company, employed on their Account?

One Gordon of Exeter, James Burnell of Topſham, who is ſince drowned, John Rook now at Barnſtaple, as I believe, and Walter Williams, who is now in their Employ.

Did

Mr. Head.

Did the Agent-Victualler, with other Perſons, ſearch the Brewery and Cellars of Meſſrs. Danſey, White, and Company, on the 4th of December 1801?

Not to my Knowledge; I had no People working there at the time, but I heard ſuch a thing was done.

Did they find any of the King's Caſks there?——Not to my Knowledge.

Were your People employed between the 4th and 9th of December 1801, at Meſſrs. Danſey, White, and Company's Brewery?

Yes, I think they were; I borrowed one Man to go there; I was there myſelf with Godfrey, whom I borrowed, and Gilbert Hearder, who works with me as a Journeyman.

Did they ſhake any Caſks on any of thoſe Days?

Not that I know of.

For what Purpoſe were you, Godfrey, and Hearder, employed at the Brewery of Danſey, White, and Company, between the 4th and 9th of December 1801?

We were employed in raiſing Staves into Caſks, making Heads, and pinning them together, and hooping the Caſks.

For what Purpoſe did you raiſe ſuch Caſks?

They were raiſed for the Officers of Government to take to Southdown.

How was you paid for raiſing them?

I was paid by the Day, Three Shillings and Sixpence a Day.

Was you in the practice of going out to work by the Day?

If I had not a Man to ſend, I have gone to aſſiſt myſelf.

Did you, in the courſe of a Twelvemonth before that time, go out yourſelf to work by the Day?

I have been at work there by the Day, but I cannot tell whether it was within the Year 1801 or not.

Have you reaſon to believe that the Staves which you ſet up had been in Casks which had lately had Beer in them?

There were Staves that had had Beer in them, but I cannot tell how long before.

Were theſe Staves wet with Beer at the time you ſet them up?

There were none of thoſe that I roſe that were wet with Beer.

Were the Casks ſet up in a workmanlike Manner, and ſo that they could contain Liquor?——No, they were not.

Were any of the Hoops, Staves, or Heading of the Caſks, that were ſet up by you and your People, marked with the Broad Arrow or other Marks with which King's Caſks are uſually marked?

I did not ſee any on the Staves, Heading, or Hoops, not to the beſt of my knowledge, now.

Did you ever ſee Staves that had been ſhaken, put together as thoſe were, in any Brewhouſe?

I never was in any Brewhouſe to take particular notice how they piled their Staves, but theſe were in a Pile, but not croſs piled, as Coopers in general pile them.

Do you know any Perſon that has defaced or cut out the King's Marks from any Caſks?

No, I do not.

Do you know any Perſon that has given Directions for defacing or cutting out the King's Marks from any Caſks?

No, I do not.

Mr. Heaa.

Have you ever ſeen any Caſks at the Brewhouſe of Meſſrs. Danſey, White, and Company, marked with the King's Marks?

I never take particular notice of that; no, not to the beſt of my knowledge; not in the proper Places.

What do you mean by the King's Marks not being in the proper Places?

Not on each ſide of the Bung Staves; Staves are ſold with the Broad Arrow in them, and are not cleaned, nor the Broad Arrow eraſed by the private Cooper on the outſide before they are ſet up.

Has it been uſual for any of the Officers of the Ships in Ordinary to ſend King's Caſks to the Brewhouſe of Meſſrs. Danſey, White, and Company?

Yes, they have ſent Caſks there to fill with Beer; I never ſaw any there, but I have heard it from the Cellarman; but whether they were King's Caſks or not I cannot tell.

What Orders did you receive when you was ſent for to ſet up theſe Caſks?

The Directions I received were from Mr. Danſey, or Mr. White, I cannot tell which, to ſet them up the ſize of a Butt, in the beſt Manner I could.

Did you make any Obſervations upon this, or aſk for any further Directions on the ſubject?

I told either Mr. Danſey or Mr. White, that I could not make up thoſe Staves to hold any thing without freſh working; and he replied, that the Maſter-Cooper from Southdown muſt have ſo many Caſks.

How many Caſks did you ſet up, and how long was you employed about it?

I believe it was about Sixty, and I was employed in it about Three Days with the Perſons I have ſtated, and James Cock.

Did James Cock work for you at that time?——Yes.

Was Walter Williams employed there at that time?——I believe he was.

How long has he been employed in the Brewery of Meſſrs. Danſey, White, and Company?——I believe about Two Years.

Are any of the Men employed by you, to your Knowledge, acquainted with the Circumſtances of King's Caſks having been found at Meſſrs. Danſey, White, and Company's Brewery?

To the beſt of my Knowledge, I do not know that they are.

Have you any reaſon to believe that any Perſon has been employed at the Brewhouſe of Meſſrs. Danſey, White, and Company, to deface or cut out the King's Marks from any Caſks?——No, I have not.

Has Gilbert Hearder worked for you long?

Yes, he has worked for me ever ſince the concluſion of the laſt War.

Does he work for you now?——Yes.

Is he a young Man of good Character?

Yes, I believe he is a very honeſt, ſober, young Man, and a good Workman.

Did he leave your Employment after the Caſks were ſeized?

He went away from me, I cannot ſay how ſoon, after the Seizure.

When did he go, and how long was he abſent?

It might be a Week, or a Fortnight, or Two Months, after the Seizure, that he went; and he was away about Two Months, I believe.

Where did he go?

I do not know, he was going to Teignmouth to work, he told me, and he had a mind of going to Newfoundland as a Store-Cooper, but he could not get himſelf ready in the time.

Did

Mr Ward

Did he afterwards return to Dock?——Yes.

Did you employ him at his return?——Yes.

Did you allow him any thing by way of Wages, or for his Support during his Abſence?——No, I did not.

What Wages did you pay him before he went from Dock?
Eighteen Shillings a Week for his Wages, and One Shilling and Sixpence a Week for Beer-Money.

What Wages did you pay him after he came back?
His Wages were advanced; I paid him a Guinea a Week, and no more.

Will you ſwear that you did not pay him Twenty-ſix Shillings a Week Wages when he came back?
I never paid him Twenty-ſix Shillings a Week in my Life for Wages, nor for any thing elſe, without it was for Piece-work.

Did you never pay him more than a Guinea a Week for Wages?
I never paid him, to the beſt of my Knowledge, more than a Guinea a Week for Wages.

Did he receive from you any Sum of Money after his return?
No, I do not recollect that he did.

Will you ſwear that you did not give him the Sum of Ten Pounds after his return?
I really cannot ſay what I might give him; I believe I might give him Ten Pounds.

Why did you give him any Money on his return?
Thankful to have him back again to work; I could not get a Man to work.

Was there at that time a ſcarcity of Workmen?
There was, to work for me.

What Security did you take from Hearder that he would continue to work with you, when you gave him the Ten Pounds?——None.

Did you make any Deductions from his Wages on account of the Ten Pounds you gave him?——No.

Have you been in the practice of giving him Sums of Money?——No.

What Wages do you give him now?
Eighteen Shillings a Week, when not working by the Piece.

Is there not a greater ſcarcity of Coopers now than there was at the time of paying off the Ships at the end of laſt War?
I do not know that there is; there were Men enough to be had, but not ſuch as would turn the Work out of the Shop in a workmanlike Manner to pleaſe my Cuſtomers.

Do you know of Gilbert Hearder's receiving any thing for his ſupport from any other Perſon, while he was abſent from Dock after the ſeizure of the Caſks?
No, I do not.

Do you know one Warne, who keeps a Public-houſe at New Paſſage?
Yes, I know him.

How long has he lived there?
About Five or Six Years.

Are you much acquainted with him?
No great Acquaintance; I uſe his Houſe occaſionally.

Did

Mr. Head.

Did you tell Gilbert Hearder he might write to T. Warne for any Money to be allowed him while he was abſent?

No, I do not know that I did.

Will you ſwear that you did not tell him ſo?

I cannot charge my Memory with it.

Do you know whether any Money was ſent to Gilbert Hearder by T. Warne?

No, I cannot recollect of any Money being ſent to him by any Perſon.

Was you at the Brewhouſe after the Caſks were ſeized, when Mr. Miller came to take them away?

Yes, I was at work in raiſing them; Mr. Miller aſked me, whether I could not do them better? and I told him I could not, unleſs they were reworked.

Did you hear any of the Brewers aſk Mr. Miller if he could tell who had given the Information about the Caſks?

No, I do not know that I did.

Are you in the practice of entering the Wages paid to your Men in your Books?

No, I never did.

Did you make any Entry in your Books of the Ten Pounds you gave to Gilbert Hearder on his return.

No, I have no Entry of it.

John Head.

Ewan Law.
Henry Nicholls.
Wm Mackworth Praed.

The further Examination of Mr. JOHN HEAD, Cooper; taken upon Oath, the 21ſt October 1803.

DID you pay Gilbert Hearder a Pound a Month, excluſive of the Guinea a Week on his return, when he came to work with you again?

I gave him Five Shillings a Week for the ſupport of his Mother, whom he has always maintained ſince he has been able to do it.

Do you continue to pay him a Pound a Month, excluſive of his weekly Wages?

Yes, I do, for the ſupport of his Mother.

Is this Five Shillings a Week repaid to you by any body, or to any Perſon on your Account?——No, it is not.

When did you firſt allow him a Pound a Month for the ſupport of his Mother?

About a Year and a half ago, when he came back.

Was he leſs capable of ſupporting his Mother when you firſt gave him that Allowance, than he was previous to the Search of Meſſrs. Danſey, White, and Company's Brewhouſe, in December 1801?

Yes, becauſe he had been out of Employ for ſome time, and his Cloaths were worn out.

Have you ever been applied to by any Perſon not to give Information or Evidence, or not to ſay any thing on the ſubject of King's Caſks being at the Brewery, or on the Premiſes of Meſſrs. Danſey, White, and Company?

No, I have never been applied to by any Perſon.

Have you, or any Perſon for you, received any Preſent or Money from any Perſon belonging to the Brewery of Meſſrs. Danſey, White, and Company, or from any Perſon on their Account, ſince the Search in December 1801?

No, I have not, nor any Perſon for me, except for Goods or Work actually performed.

Did

Mr. Head.

Did any Perſon ever tell you that there were King's Caſks at the Brewhouſe of Meſſrs. Danſey, White, and Company?——No.

Did you ever deſire any Perſon not to come forward, or ſay any thing reſpecting the King's Caſks ſeized at the Brewhouſe of Meſſrs. Danſey, White, and Company, unleſs they were called upon?——No.

John Head.

Ewan Law.
Henry Nicholls.
Wm Mackworth Praed.

No. 36.

The Examination of Mr. JOHN CHESSELL; taken upon Oath, in His Majeſty's Yard at Plymouth, the 24th October 1803.

Mr. Cheſſell.

ARE you employed at the Tamar Brewery?——Yes.

In what capacity?

I was hired as Tunman, about Four Years ago, or more, and have the entire Management of the Beer after it comes out of the Coppers, till it is delivered from the Brewery.

Are Meſſrs. Danſey and Company Men of Property, and in great Buſineſs?

Yes, they are in different lines of Buſineſs beſides the Brewery, except Mr. White.

Who is the acting Partner in the Buſineſs?

Mr. White, and has been ſo ſince I have been there.

Who reſides at the Brewery?——Mr. White ſleeps in the Brewery.

Does he often viſit the different Cellars and Stores belonging to the Brewery, keep the Keys, look after the ſeveral Fixtures, Caſks, Utenſils, and in ſhort attend conſtantly and particularly to every Part of the Concern?

Yes, as the acting Partner.

What number of Butts, as near as you can ſay, were on their Premiſes juſt before, and at the time of the Search on the 4th of December 1801?

To the beſt of my Knowledge, there was not above a Score beyond thoſe that were taken away as belonging to the King; theſe Butts were very old, and had been a conſiderable time on the Premiſes.

How many of them were marked with the Firm's Mark?

I cannot ſay; ſome were, and ſome were not.

How many with the King's Mark?

I do not know that there were any marked with the King's Mark.

Have you ever ſeen any Marks dubbed or cut out of Butts at the Brewery of Meſſrs. Danſey, White, and Company?——Never.

Have you any reaſon to believe, that Marks have been dubbed or cut out of Butts at the Brewery of Meſſrs. Danſey, White, and Company?

No, I have not.

Mr. Cheſſell.

What Coopers are uſually employed by Meſſrs. Danſey, White, and Company?

There is one kept there as a cobbling Cooper, whoſe name is Walter Williams, the others are ſent from Mr Head's Shop, as we have occaſion for them; Henry Joll, Perry, Cock, Hearder, and Mr. Head himſelf have occaſionally worked there.

Who were employed there in December 1801?

Walter Williams, Mr. Head occaſionally, Hearder, and Cock; I cannot ſay whether Perry was there or not.

Did they work there between the 1ſt and 20th of December 1801?

Yes, at Intervals.

How were they employed?

Williams and Cock, I think, were employed about repairing old Caſks, and Hearder and Mr. Head about making up Caſks; Barrels, I believe, principally.

Were any of them employed in dubbing out Marks from any of the Butts found there at the Search, and claimed by the Officers as Victualling Stores?

Not to my Knowledge.

Did any of them work there by Night between the 3d and 8th of December 1801? ——No, not to my Knowledge.

Who were employed in ſhaking the Sixty-four Butts which were afterwards ſet up, and removed by the Officers of the Victualling to Southdown?

I knocked the Hoops off from ſome of them, and ſtowed them up in a Pile, and ſaw the ſame Pile of Staves made up into Caſks, and ſent away to Southdown in a Lighter that was ſent for them.

Who aſſiſted you in doing this?

Samuel Smith aſſiſted in knocking them down; Smith, Abraham Houſe, and Henry Stanbury piled the Staves, and Edward Treenouth and William Cann emptied the Caſks.

At what time were thoſe Butts ſhaken?

We began to knock them down about Seven o'Clock in the Evening of the Search, or the next Evening, and ſome of them worked all Night in doing it; I worked all Night; it was Mr. White's Orders that they ſhould be knocked down.

Why were they ſhaken?——I do not know.

Had you no Converſation with, or Intimation from any Perſon that Evening, of the cauſe of the Caſks being ſhaken?——No.

What occurred to you as the Reaſon for their being ſhaken?

By ſeeing the Gentlemen down there, and taking Three Caſks away, I ſuppoſed at the time Mr. White might be apprehenſive of thoſe being taken as well.

Was Mr. White up all the Night that the Caſks were ſhaken?

He was backwards and forwards ſeveral times in the courſe of the Night.

Were any other Butts ſhaken at the Brewery a little before the Search?

No, I believe not.

Who gave intimation to the Company that the Search was about to take place?

(a) William Davey, one of the Malſters, about two or three Days before it did take place.

Did you ſuppoſe all the Marks were removed from the Caſks at the time of the Search?

I did not ſuppoſe any thing at all of the kind; I had no hand in taking out any of the Marks, nor had I any Inſtructions to do it.

Were

Were there any Staves burnt or deſtroyed at the Brewery of Meſſrs. Danſey, White, and Company, between the 2d and 8th of December 1801? *Mr Cheſſell.*

No, no Staves or Heading were burnt or deſtroyed.

Have you any Reaſon to believe there were any Caſks or Staves removed from the Brewery of Meſſrs. Danſey, White, and Company, between the time William Davy gave the Information, and the time of the Search?

No, not to my Knowledge.

What Wages do you receive from Meſſrs. Danſey, White, and Company?

Fifteen Shillings a Week.

What did you receive for working in the Night that the Caſks were ſhaken?

Two Shillings or Two Shillings and Sixpence, I do not know which.

What did William Davey receive for giving the Information?

I do not know.

Were there many Butt Staves reduced into Hogſhead, Puncheon, or Barrel Staves, at the Brewery of Meſſrs. Danſey and Company, between the 1ſt and 4th of December 1801?

They had been at work at making of ſmall Caſks, particularly Barrels from Butt Staves.

Did the Perſons who made the Search go into all the Cellars, and every Apartment of the Premiſes, at the Brewery of Meſſrs. Danſey and Company?

I ſaw them inſide three of the Cellars, and ſaw them ſtanding by the Doors of the other two Cellars; I do not know whether they went up into the Lofts.

Have you ſeen Caſks rolled into the Brewery of an Evening?

I have frequently ſeen Caſks rolling in of an Evening, but I do not know whether they were our own Caſks or not.

John Cheſſell.

Ewan Law.
John Ford.
Henry Nicholls.

Alterations made this 25th Day of October 1803, by deſire of this Examinant, in the Evidence given by him on the 24th inſtant.

(a) William Davy told me two or three Days before the Search, that he had met Mr. Head at the top of the Hill, and that he had ſaid, it was likely a Search would be made at the Brewery for King's Caſks, but I do not know that he mentioned it to any one of the Company; I did not give the Information to any one of the Company, nor do I know that any body elſe did.

Ewan Law. *John Cheſſel.*
John Ford.
Henry Nicholls.

No. 37.

The Examination of Mr. WILLIAM DAVY; taken upon Oath, this 24th of October 1803.

HAVE you ever been employed in His Majeſty's Service? *Mr. Davy.*

Yes, as a Labourer in the Dock-Yard; I had my Leg broken, and was ſuperannuated about three Years ago.

How

Mr. Davy.

How was you employed in December 1801?

I was employed at the Tamar Brewhouſe, as a Maltſter.

What is your preſent Situation?

I am at preſent out of employ, but next Monday I expect to go to the Brewhouſe again.

Did you hear it reported in November or December 1801, that Meſſrs. Danſey, White, and Company, had in their Poſſeſſion any King's Stores?

No; but I heard there was a Diſturbance concerning Caſks, and I heard there were Perſons there from the King's Brewhouſe.

From whom did you learn that there was a Diſturbance concerning Caſks?

Through the whole Concern; it came from Southdown.

Did you ſpeak to John Cheſſell about it?

Yes, I was the Perſon that did; I told him I heard there was a great Diſturbance at Southdown concerning Caſks that was defrauded.

How many Days was it before the Search?

Four or five Days, at the utmoſt five Days; I met Mr. Head upon the Drawbridge leading from Dock to Danſey and Company's Brewhouſe; he ſaid, Jack (meaning the Man who attended the Furnace) was diſcharged from Meſſrs. Danſey and Company's, and that they had better not have done it, as he had laid an Information, and ſomething would be of great hurt to the Company about the Caſks he had ſeen rolled in. Mr. Head ſaid, he wondered how People could go on ſo. I replied, I knew nothing about it. Upon this, I went down into the Tun-Room to Cheſſel, and ſaid, I hope there are no King's Stores here that they can take any hold of; he made no Anſwer. I told him if he had, ſomething uncomfortable would happen to my Maſter, but Cheſſel made no Anſwer.

Did you obtain any Information of the King's Caſks that might be at Meſſrs. Danſey and Company's, from any Perſon but Mr. Head?

No, never.

Who do you really ſuppoſe gave the Information reſpecting the Caſks at Meſſrs. Danſey and Company's?

I really think it was Mr. Head, and no Perſon elſe, for his own Intereſt, as his Trade was injured by their buying the King's Caſks, and he had not ſo many to make. He ſaid, it was happy it happened, as it was an Injury to his Trade, and I went immediately and gave the Information to Cheſſel; but Cheſſel ſeemed to make very little of it; they found to the contrary afterwards.

Have you been much employed by Meſſrs. Danſey, White, and Company?

I have been employed by them generally in the Malting Seaſon, for three Years, about three Months in each Year.

Did Head deſire you to mention the Information he gave you to the Partners, or any Perſon belonging to the Brewhouſe?

No, he did not.

William Davy.

Ewan Law.
John Ford.
Henry Nicholls.

No. 38.

The Examination of Mr. THOMAS WARNE, of Maurice-Town, Victualler; taken upon Oath, the 22d of October 1803.

Mr. Warne.

HAVE you been in the habit of advancing Money to any one on account of Meſſrs. Danſey, White, and Company, or been otherwiſe employed in Money Tranſactions with them?

I ſent one Hearder ſome Money, by and with the conſent of the Firm.

Did you correſpond with Gilbert Hearder on ſuch ſubjects?

He wrote me two or three Letters, which I anſwered, and encloſed him Money.

When, and by whoſe deſire, did you advance or lend the Money to Hearder?

I did it by deſire of Meſſrs. Danſey, White, Fitzherbert, and Thomas; from which of them I received the Directions I cannot ſay, but I am perfectly ſure they all knew it, and I have ſince been allowed the Amount in my Accounts with them. I think it was about laſt Chriſtmas Twelvemonth, to the beſt of my Recollection.

What Directions did you receive from Meſſrs. Danſey, White, and Company, reſpecting Hearder?

They requeſted me to let him have a few Pounds at firſt, and when he wrote to me, to ſend him what he might be in need of.

To what Amount did you advance him?

Nine, Ten, or Eleven Pounds; I am not certain of the Amount, but am convinced it did not exceed Fifteen Pounds.

Where was he at the time you advanced it?

The firſt time I ſaw him at Dock, at Mr. Head's the Cooper, where he worked; Hearder told me he was going away, and that he did not know what to do, as he had no Money, and had an aged Mother in a ſtate of Starvation; I then advanced him ſome Money, but I cannot ſpeak to the Amount; the other Sums I ſent him by Letter to Newton-Abbott.

Have you any Reaſon to believe that Mr. John Head was acquainted with your having advanced Money to Gilbert Hearder?

No, I have not.

What, do you apprehend, induced Meſſrs. Danſey, White, and Company, to requeſt you would advance Money to Gilbert Hearder?

I cannot ſay; they told me he was a young Man whom they wiſhed well to, and he was going into Buſineſs.

Who wrote your Anſwers to Hearder's Letters for Money?

I did myſelf.

Did you conſult any of the Firm of Meſſrs. Danſey, White, and Company, previous to your anſwering his ſeveral Letters?——Yes.

What Directions did you receive about looking out for Employment for Gilbert Hearder?

I do not recollect receiving any Directions; I cannot ſay all that I wrote to Hearder, but my Letters were always dictated by ſome of the Firm of Danſey and Company; I think I told him in one, that he might be employed at Mr. Penhay's at Exeter.

Mr. Warne.

Have you ever paid or advanced any Sum or Sums of Money to Hearder beyond what you have ſtated on Account of Meſſrs. Danſey, White, and Company, or to any other Perſon?——No, never.

Had you any Converſation with more than one of the Firm of the Brewery of Meſſrs. Danſey, White, and Company, on the ſubject of the Money you remitted to Hearder?

When I received the Letters I generally gave them to Mr. White, who was the acting Partner, who informed me what Anſwer I was to give.

Did you ever ſpeak with any of the other Partners about the Money advanced to Hearder?

Yes, I have converſed with every one of them about it.

Have you had frequent Converſations with them about it?——Yes.

Who has the principal management of the Buſineſs of the Brewery of Meſſrs. Danſey, White, and Company?——John Cheſſell.

Does the Houſe in which you live belong to Meſſrs. Danſey, White, and Company?

Yes, and I deal with them for Beer, and with one of them for Spirits.

Are you under any Obligation to Meſſrs. Danſey, White, and Company?

I have experienced great Friendſhip from them.

Have you reaſon to believe that any other Perſon has advanced Money to Hearder on Account of Meſſrs. Danſey, White, and Company, ſince you have ceaſed to do ſo?——No.

Do you know why Meſſrs. Danſey, White, and Company, did not advance the Money to Hearder themſelves?——No.

Have you advanced any Money to Hearder which has not been repaid you by, or allowed you in your Account with Meſſrs. Danſey, White, and Company?

No.

Thomas Warne.

Ewan Law.
Henry Nicholls.
Wm Mackworth Praed.

No. 39.

DEVON, to wit. } JOHN WHITE, of the Pariſh of Stoke Damerel, in the County of Devon, Beer Brewer, voluntarily maketh Oath, and ſaith, That the Sixty-four Caſks ſent by him and Frederick Danſey, Perry Fitzherbert, and Martin Thomas, his Copartners in Trade, to His Majeſty's Brewhouſe at Southdown, in the ſaid County, by Order of Thomas Miller, Eſquire, Agent-Victualler at Plymouth, on Thurſday the tenth Day of December laſt, were compoſed of the identical Staves, Hoops, and Heading, of the Sixty-four Caſks which the ſaid Thomas Miller and Samuel Triſcott, firſt Foreman to the Maſter-Cooper of Southdown aforeſaid, ſaw in the Brewhouſe of the ſaid Frederick Danſey, John White, Perry Fitzherbert, and Martin Thomas, on Friday the fourth Day of the ſame Month of December.

John White.

Sworn at the Pariſh of Stoke Damerel aforeſaid, the eighth Day of January 1802, before me, one of His Majeſty's Juſtices of the Peace, in and for the County of Devon.

J. Williams.

No. 40.

Plymouth, December 30th 1802.

Honourable Gentlemen,

SOME time back, in the Year 1801, a Circumſtance occurred at the Tamar Brewhouſe Dock, of their having in their Poſſeſſion a Quantity of His Majeſty's Butts, and knowing the ſame, I conceived it to be my Duty to make Information of it to the Agent of the Victualling-Office, on account whereof I have found great Detriment ever ſince, from the Aſperſions and Ill-will which I have experienced, inſomuch that I have not been able to get employ in my Buſineſs; now if your Honours would have the goodneſs to take my Caſe into your Conſideration, and cauſe me to be entered in His Majeſty's Victualling-Office as a Cooper there, in which Capacity I ſerved my Apprenticeſhip there with Mr. George Churchward, as in Duty bound, I ſhould ever pray.

I am,
Honourable Gentlemen,
Your Honours moſt obedient
and very humble Servant,

William Netherton.

The Honourable the Commiſſioners
of His Majeſty's Victualling Board.

1ſt January, 1803.

The Agent at Plymouth to certify the Caſe,
J. M. J. R. R. S. M. J. H. W. B.

Plymouth, Victualling-Office,
4th January 1803.

I Do hereby certify, That William Netherton ſerved an Apprenticeſhip in this Office with Mr. George Churchward, ſecond Foreman of the Coopers, and that his Time expired the 2d December laſt; that towards the cloſe of his Apprenticeſhip, he conducted himſelf in a very idle, diſſolute, and diſorderly Manner, inſomuch as to render him an unfit Perſon to be admitted into His Majeſty's Service, of which I acquainted him on his lately applying to be entered a Cooper here, as well as informed him, that the Service then did not require any additional Number of Coopers.

The Plea ſet up in his Petition, of his having given Information reſpecting the Butts found at the Tamar Brewery is totally falſe, it was (at the time) ſaid; he knew ſomething of the Tranſaction, and after much Interrogation, and difficulty to draw from him a diſcloſure, all I could induce him to own was, that he had had ſome Intimation concerning it from one Hearder. The attempt, therefore, to ſolicit Conſideration for the Reaſon aſſigned by the Petitioner, appears to me to be altogether unworthy of notice.

Thos Miller.

The Honble the Commiſſioners for Victualling
His Majeſty's Navy.

No. 41.

DEVON, to wit. } THE Depoſition of Thomas Miller, Eſquire, Agent-Victualler of His Majeſty's Victualling-Office at Plymouth, and Samuel Triſcott, firſt Foreman to the Maſter-Cooper in the ſame Victualling Office, taken on Oath before me the Reverend Jonathan Williams, Clerk, one of His Majeſty's Juſtices of the Peace in and for the ſaid County of Devon, reſiding in the Pariſh of Stoke Damerel, in the ſame County, this eighth Day of December, One thouſand Eight Hundred and one:

Who, upon their Oaths, ſeverally ſay, That in conſequence of Intimation having been given to the Deponent, Miller, that ſundry Caſks, part of His Majeſty's Victualling Stores, might be found at the Brewery of Meſſrs. Danſey, White, and Company, Beer-brewers, ſituate within the Pariſh of Stoke Damerel aforeſaid, theſe Deponents (having firſt obtained a Search Warrant from the above-named Juſtice, to them and others directed) on the fourth Day of this inſtant December, went to the ſaid Brewery within the Pariſh aforeſaid, in company with John Harry, a Conſtable of the ſame Pariſh, and Mr. Joſeph Pridham, Attorney at Law, in order to ſearch for ſuch Caſks; and that upon having entered on the Premiſes of the aforeſaid Brewery, they found there Mr. John White, one of the Proprietors, who told the Deponents, the Firm of the ſame Brewery was "Danſey, White, and Company," and that the Proprietors were Mr. Danſey, himſelf, Mr. Fitzherbert, and Mr. Thomas: That upon acquainting the ſaid John White of the Purpoſe for which the Deponents had come to him, he the ſaid John White offered to accompany the Deponents, and to ſhew them the Premiſes comprizing the ſaid Brewery, whereupon the Deponents, with the ſaid Conſtable, proceeded to ſearch the ſaid Premiſes, and in the courſe of ſuch Search, the Deponents diſcovered in the large working Cellar of the ſaid Brewery (amongſt ſundry other Caſks) Thirty-four Iron-bound Caſks or Butts, principally full of Beer, and placed on the working Stillions in the ſaid Cellar.—In a Cellar called the Firſt Cellar (amongſt ſundry Caſks) Sixteen other Iron-bound Butts full of Beer, and alſo on working Stillions.—In a Cellar called the Fourth Cellar, Eleven other Iron-bound Butts; and in the Court yard of the aforeſaid Brewery, Three other Iron-bound Butts, which ſaid ſeveral Iron-bound Butts, amounting in all to Sixty-four upon Examination, appeared to theſe Deponents to have been Part of the Stores belonging to His Majeſty's Victualling Department, although they could not diſcover any exiſting Marks of the Broad Arrow or Cooper's private Marks thereon, denoting the Property diſtinctly, ſuch Marks (if any had been thereon) having been cut out or otherwiſe defaced, ſo as not to appear; but whether ſo cut out or defaced before or after the ſaid Butts came to the Poſſeſſion of the ſaid Meſſrs. Danſey, White, Fitzherbert, and Thomas, theſe Deponents could not diſcover; nevertheleſs, from other general Appearances, the ſaid Deponents had, and ſtill have, reaſonable Cauſe to ſuſpect and believe that the ſaid Sixty-four Butts were, and are part of the Stores belonging to His Majeſty's ſaid Victualling Department. That theſe Deponents in further proſecution of the ſaid Search, likewiſe found and diſcovered in the ſaid Cellar, called the Fourth Cellar, on the Premiſes aforeſaid, Three other Iron-bound Caſks or Butts, which were diſtinctly marked with the King's Broad Arrow acroſs or near the Bung Staves, in the uſual Places where Caſks belonging to His Majeſty's Victualling Department are marked with the Broad Arrow; and after having made a further Search over the Premiſes, and finding no other Caſks there marked with the King's Broad Arrow, the Deponents ſeized and took Poſſeſſion of the ſaid Three laſt-mentioned iron-bound Caſks or Butts, as Property belonging to His Majeſty; and the Deponent, Miller, thereupon queſtioned the ſaid John White as to the Means by which all the aforeſaid Butts had come to the Poſſeſſion of himſelf and Partners; to which the ſaid

John

John White replied, that they were part of a Lot of One hundred Butts which had been purchaſed in London by himſelf and the Proprietors of the ſaid Brewery, for the uſe and ſervice of the ſame Brewery: That having ſo ſeized and taken Poſſeſſion of the Three laſt-mentioned Butts, marked with the Broad Arrow, theſe Deponents, together with the ſaid John Harry the Conſtable, ſeverally put their private Marks thereon, and having procured the Aſſiſtance of a Horſe and Cart, the Deponent, Samuel Triſcott, for himſelf ſeparately ſaith, that he thereupon cauſed the ſame Three laſt-mentioned Butts to be conveyed in his Preſence to His Majeſty's Victualling-Office at Plymouth aforeſaid, where they were ſafely lodged, and ſtill remain, under the Cuſtody and Charge of him the ſaid Samuel Triſcott; and the ſaid Thomas Miller and Samuel Triſcott further ſeverally ſay, they have heard, and believe, that the Names of the Proprietors of the aforeſaid Brewery and Premiſes, wherein the ſaid Three laſt-mentioned Butts were ſo found and ſeized, are Frederick Danſey, John White, Perry Fitzherbert, and Martin Thomas, and that they all reſide in the Pariſh of Stoke Damerel aforeſaid: And laſtly, the ſaid Deponents ſeverally ſay, that neither whole Butts, nor Staves, of the Quality and Deſcription of which the Staves of the Butts ſeized as aforeſaid conſiſt, are ever ſold at the Sales held for diſpoſing of condemned Victualling Stores.

Tho⁸ Miller.
Sam¹ Triſcott.

Sworn before me,
this eighth Day of December,
J. Williams.

No. 42.

Plymouth, Victualling-Office,
5th December 1804.

Honourable Sirs,

HAVING received private Intimation that a Parcel of Caſks belonging to this Department might be found at the Brewery of Meſſrs. Danſey, White, and Company (called the Tamar Brewery) lying contiguous to Hamoaze, at Maurice Town, near Plymouth-Dock, I proceeded in Company with Mr. Joſeph Pridham, Attorney, and Mr. Samuel Triſcott, firſt Foreman of the Coopers, to a Magiſtrate at Plymouth-Dock, from whom we procured the neceſſary Warrant, and, with the Aſſiſtance of a Conſtable, ſearched the ſaid Brewery, where we found Three empty Iron-bound Butts diſtinctly marked with the Broad Arrow, which we ſeized, and conveyed in ſecurity to this Office. We alſo diſcovered that there were a great Number of other Butts that had every Appearance of having been the King's Property; ſome empty, but the major Part of them full of Beer on the Stillions in the working Cellars, and the Marks on the whole had evidently been defaced: I have therefore directed Mr. Pridham to take the neceſſary Steps towards the recovery (if poſſible) of the Caſks ſo defaced, and which he is about to do, as well as exhibit the proper Information concerning the Three Caſks marked, the Reſult whereof I ſhall acquaint your Honours with in due courſe. The Perſons to whom the above Brewery belongs are of reſpectability and Property, but I am under the neceſſity of adding, that it is impoſſible but themſelves, or their People, muſt have known that the Butts alluded to were Stores belonging to this Department, and that therefore they had no Right to have them in their Poſſeſſion.

I am,
Honourable Sirs,
Your very obedient Servant,

Tho⁸ Miller.

Plymouth, Victualling-Office,
8th December 1801.

Honourable Sirs,

HEREWITH you will pleaſe to receive a Letter, and ſundry Incloſures, which I have juſt received from Mr. Joſeph Pridham, relative to the Butts found in the Poſſeſſion of Meſſrs. Danſey, White, and Company, as mentioned in my Letter of the 5th inſtant, and, in conſequence of what has been done, the Sixty-four Butts ſuſpected to be part of the Victualling-Stores (though not marked) will be forthwith delivered in charge of Mr. John Weſt, your Maſter-Cooper, to be returned into the Stores at His Majeſty's Cooperage at Southdown.

I am,
Honourable Sirs,
Your very obedient Servant,

Tho' Miller.

The Commiſſioners for Victualling
His Majeſty's Navy.

No. 43.

Plymouth, 8th December 1801.

Sir,

THE incloſed Copies of Depoſitions, and other Proceedings, will ſhew the Meaſures that have been adopted ſince the Diſcovery of the ſundry Butts in the Poſſeſſion of Meſſrs. Danſey, White, and C°, on Friday laſt. The ſteps I have taken to recover ſuch as were not marked with the King's Mark, have been in conſequence of the Opinion given by Mr. Moore in Auguſt laſt, on his preparing an Indictment againſt John Hume for having Caſks in his Cuſtody; but although the Magiſtrate has paſſed his Adjudication (as will be ſeen by the Copy of his Minute) I have delayed framing the *Conviction*, in the wiſh that it may be referred to Mr. Baxter, for him to ſettle the preciſe Form agreeably to the Act of 39 and 40 Geo. III. c. 89, in time to be returned to the approaching Seſſions, as well as direct the Application of the Fine, which has been paid into the Hands of the Magiſtrate; and Mr. Baxter will, I preſume, likewiſe adviſe what further Meaſures are to be purſued in regard to the Three Butts marked with the Broad Arrow.

I am,
Sir,
Your moſt obedient humble Servant,

Joſeph Pridham.

Tho' Miller, Eſq.
Agent-Victualler,
Plymouth.

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THE

NINTH REPORT

OF THE

COMMISSIONERS

OF

NAVAL ENQUIRY.

RECEIPT AND ISSUE OF STORES

IN

PLYMOUTH YARD.

Ordered to be printed 16th January 1805.

To the Honourable the COMMONS of the United Kingdom of GREAT BRITAIN and IRELAND, in Parliament aſſembled.

THE NINTH REPORT of the COMMISSIONERS appointed by an Act of the Forty-third Year of the Reign of His preſent MAJESTY, intituled,

"An ACT for appointing Commiſſioners to enquire "and examine into any Irregularities, Frauds, or "Abuſes, which are or have been practiſed by "Perſons employed in the ſeveral Naval Depart- "ments therein mentioned, and in the Buſineſs "of Prize Agency, and to report ſuch Obſer- "vations as ſhall occur to them for preventing "ſuch Irregularities, Frauds, and Abuſes, and "for the better conducting and managing the "Buſineſs of the ſaid Departments, and of Prize "Agency, in future."

RECEIPT and ISSUE of STORES in PLYMOUTH YARD.

Receipt and Iſſue of Stores in Plymouth Yard.

IN our Sixth Report, we confined our Obſervations to the Mode of employing and paying the different Claſſes of Artificers and Workmen in His Majeſty's Dock Yard at PLYMOUTH, to which Subject our Attention was more particularly directed. We propoſe, in our preſent Report, to ſtate the reſult of our Enquiries reſpecting the Receipt and Iſſue of Stores; but previouſly to entering on the ſubject we muſt obſerve, that our Enquiries have been in general greatly impeded, and in ſome inſtances wholly fruſtrated, by the very looſe manner in which the Buſineſs of the Dock Yard has been conducted, and the length of time ſuch Irregularity has been ſuffered to exiſt, particularly in the Department of the Storekeeper. On the diſmiſſal of that Officer in 1802, his Accounts were five years in arrear, and although Clerks have been ſince entered for the expreſs purpoſe of bringing up ſuch Arrears, yet at the time of our Enquiry the Accounts had only been balanced for the years 1797 and 1798.

Appendix, N° 1.

In purſuing our Enquiries, we directed our attention to the more material Articles; a minute inveſtigation of every particular would have occupied

Receipt and Iſſue of Stores in Plymouth Yard.

pied much time, which we were of opinion might be more advantageouſly employed in the purſuit of other objects.

We ſhall in the outſet give a brief Account of the proceſs of RECEIVING and ISSUING Stores; and then proceed with the Report, under different Heads, in the manner we have before purſued.

Appendix, N° 1.

Stores delivered at the Yard are ſurveyed by the Clerk Officers, namely the Clerk of the Checque, Storekeeper, and Clerk of the Survey, and one of the profeſſional Officers, the Maſter Shipwright or Maſter Attendant, according to the nature of the Stores. All Articles of Wood and others placed in the charge of the Carpenters of His Majeſty's Ships, are in the Department of the Maſter Shipwright; the Cordage, Sails, and other Articles in charge of the Boatſwains, are in the Department of the Maſter Attendant. The Surveying Officers are aſſiſted by the judgment of the Maſter Workmen, who always attend the Receipt of Stores uſed in their reſpective Branches, and give their opinion as to their quality and fitneſs for the Service. Two days in the Week, Tueſdays and Fridays, are fixed for ſurveying Stores.

If the Stores be approved upon Survey, they are received as ſoon afterwards as circumſtances will admit. The term RECEIVED, means the aſcertaining of the quantity either by Tale, Weight, or Meaſure, and taking an account thereof, after which they become a part of His Majeſty's Stores. Certificates of the Quantities received, with the Prices, are made out as often as the Contractors may require, in order to their obtaining payment of the Navy Board.

The Articles are weighed, counted, or meaſured, in the preſence of three Clerks, one from the Checque Office, one from the Storekeeper's Office, and one from the Clerk of the Survey's Office, who are directed to take ſeparate Accounts; and the Officers of thoſe Departments attend by turns weekly the receipt of Stores.

It is ſtated by the preſent Storekeeper, that on his appointment it was not a general practice to require from the Contractors, Invoices or Bills of Parcels of the Stores ſent into the Yard, but that none are now received without ſuch Documents. This is a very commendable precaution, and it is matter of ſurprize that it ſhould at any time have been neglected. Some further Regulation however, is neceſſary to prevent the evil which it ſeems intended to check.

In moſt caſes, Veſſels are diſcharged of their Cargoes and the Stores lodged either in the Yard or in the Storehouſes, previous to their being ſurveyed and received. Many of the Articles are placed in the Storehouſes where they are eventually to be depoſited, and as the Invoice or Bill of Parcels is not required when the Stores are delivered, but only previous to their being received; it is no check upon any improper practices

Appendix, N° 1.

tices between the time of their Delivery and Receipt; and it is allowed by the Officers, that in caſe of colluſion between a Contractor and the Clerks or Storehouſe Labourers, it is poſſible that Stores which have been paid for, may be placed with the Contractors; in ſuch inſtances the Contractor might make out his Invoice or Bill of Parcels accordingly, and he would of courſe be paid for a greater Quantity than he had actually delivered.

Receipt and Iſſue of Stores in Plymouth Yard.

We are therefore of opinion, that no Stores ſhould be allowed to be depoſited in the Yard or Storehouſes without an Invoice or Bill of Parcels being produced, and the number of Packages compared therewith.

The Stores ſent into this Yard by Land Carriage are only ſome light Articles, and ſuch as are ſupplied by Contractors reſiding in the Neighbourhood. We think that on their being admitted into the Yard, the Warden ſhould examine the Number of Packages with the Bill of Parcels, and ſign it if they agree.

Any colluſion of this nature would be more effectually prevented by the appropriation of a room properly fitted up for the purpoſe of receiving Stores; and we are of opinion, it would be advantageous that the Bills of Parcels ſhould contain the Prices as well as the Quantities of the Articles, by which the Officers, at the time of Survey, would have a more immediate opportunity of judging of the propriety of the Prices, and conſulting with the Maſter Workmen. When any Articles may be obtained at lower Prices in the Neighbourhood, or when the Officers may conceive thoſe charged are too high, we think they ſhould report the ſame to the Navy Board.

Some communications have been made to the Public Boards, of Frauds practiſed by the means we have before alluded to, and one in particular by George Thorne, who was Foreman of the Storehouſe Labourers in this Yard, and convicted of embezzling His Majeſty's Stores; wherein he ſtated, among other Abuſes, that empty Cheſts had frequently been filled with the King's Candles, and received again as a new delivery from the Contractor. Although this fact was not proved by the Examination which we made into it, yet the poſſibility of ſuch Frauds being practiſed ſufficiently warrants the adoption of meaſures of precaution.

Appendix, N°s 2, 3, 4, & 5.

A Bill of Lading always accompanies the Stores ſent from one of His Majeſty's Yards to another. They are taken account of on delivery, by one of the Storekeeper's Clerks, and ſuch account is afterwards compared with the Bill of Lading. Theſe Accounts have frequently been found to differ conſiderably; formerly the differences were adjuſted by the reſpective Storekeepers, but the Navy Board have very properly directed that particular Reports thereof ſhould be made to them.

Appendix, N° 1.

Receipt and Iſſue of Stores in Plymouth Yard.

The Clerks who attend the Receipt of Stores take the Account in rough Books, the Receipts are afterwards entered in Books, kept in Sections, and are abſtracted monthly.

The Storekeeper is charged with Stores under three heads—Received from Contractors—Received from other Yards—and, Manufactured in the Yard: the Stores ſo received are brought into one total, and carried to his Debit in the Ledger. The Ledger is balanced quarterly, and contains merely an Abſtract of the Receipts and Iſſues. To the balance of the preceding quarter brought forward as a Charge, is added the total of the Stores received within the quarter; and on the Credit Side is inſerted in one line the total of the Stores iſſued, the latter is deducted from the former, and the balance carried forward as a new charge. The Ledger when completed is tranſmitted to the Navy Board, with the Sections of Receipts, and the Bills of Lading.

The Iſſues made by the Storekeeper are either for His Majeſty's Ships, or for the current Services of the Yard.

The Iſſues to His Majeſty's Ships are regulated by Eſtabliſhments fixed by the Navy Board for each Claſs, for home or foreign Service. When a Ship is ordered to be commiſſioned, the Clerk of the Survey makes out Warrants to the Storekeeper, to iſſue the Stores allowed by the Eſtabliſhment for the Service upon which the Ship may be ordered. After a Ship has been fitted, the Captain demands Stores, to replace thoſe which have been expended, and forwards, with each demand, a certified Abſtract of the remains. The demands are examined by the Maſter Shipwright and Maſter Attendant in their reſpective Departments, and if approved, the Clerk of the Survey gives Notes to the Storekeeper to ſupply the Stores, provided they do not exceed the Eſtabliſhment. The Warrants and Notes are regiſtered and numbered in the Storekeepers Office, and are then ſent by a Meſſenger to the Storehouſes, in order that the Stores may be iſſued.

The Iſſues of Stores for the current ſervice of the Yard, and for Ships repairing, except Timber, are in the firſt inſtance made to the Cabin Keepers; who, as we ſtated in our Sixth Report, are a deſcription of Petty Storekeepers. The Stores are iſſued to the Cabin Keepers, upon Notes ſigned by the Maſter Shipwright and Clerk of the Survey; theſe are termed Credit Notes, becauſe the Storekeeper is not diſcharged of the Stores until their ſubſequent appropriation; Accounts of which are kept by the Cabin Keepers, and Notes are thereupon given by the Maſter Shipwright, and Clerk of the Survey to the Storekeeper, ſtating the Services to which they have been applied, and the ſpecific quantities uſed, of which the Storekeeper diſcharges himſelf accordingly.

The Books of the reſpective Cabin Keepers are examined and balanced monthly, by a Clerk to the Storekeeper, and a Clerk to the Clerk of the Survey,

Survey, and an actual Survey of their remains is made every three months by the Clerk of the Survey, and one of the Affiſtants to the Maſter Shipwright. Receipt and Iſſue of Stores in Plymouth Yard.

The Iſſues made by the Storekeeper are tranſcribed monthly from the Notes and Warrants, and are afterwards abſtracted; at the Expiration of a quarter, the total Quantities iſſued are carried into the Ledger. The original Notes and Tranſcripts are ſent with the Ledger to the Navy Board.

HAVING ſtated generally the proceſs of receiving and iſſuing Stores, and the mode of charging and diſcharging the Storekeeper, we ſhall now proceed to ſtate the reſult of our Enquiries under the following Heads; viz.

TIMBER,
HEMP,
IRON,
COALS,
PAINT WORK,
CONTRACTS IN THE YARD.
SALE OF OLD STORES.

TIMBER.

ON this ſubject we examined Mr. Thomas Netherton, firſt Clerk to the Clerk of the Checque; Mr. John Knapman, ſecond Clerk to the Storekeeper; Thomas Stephens, a Labourer, who had been employed thirty-ſix years in the receipt of Timber; Mr. Thomas Jenner, Maſter Maſt-maker; Mr. Thomas Strover, the preſent Timber Maſter, and Joſeph Tucker, eſquire, Maſter Shipwright. Appendix, N^os 6, 7, 8, 9, 10, & 11.

From the Evidence of the three former, it is very apparent that the various Regulations eſtabliſhed by the Navy Board upon the Receipt of this Article, were during the late War in great part neglected.

The ſtanding Orders of the Navy Board directed, that the Maſter Shipwright, (his Affiſtants,) Clerk of the Checque, Storekeeper, and Clerk of the Survey, or any two of them, ſhould attend at the Receipt of all Timber; that the Officers ſhould take eſpecial care that the Meaſurers meaſured every Piece, each Meaſurer ſeparately; and that they agreed as to the Dimenſions and Contents before the Timber was received. The Meaſurers conſiſted of a Clerk from the Checque's, Storekeeper's, and Survey's Offices, and a Perſon ſelected from the claſs of Shipwrights, who was ſtiled Maſter Shipwright's Meaſurer. The Officers were to ſee that each Log was marked with a progreſſive Number, Appendix, N^os 12, 13, & 14.

Receipt and Iſſue of Stores in Plymouth Yard: TIMBER.

Number, the Initials of the Contractor's Name, and of the Officers preſent at the Receipt, and the date of the year: great care was directed to be taken that the Timber, on receipt, was compared with the Purveyor's Reports, and that none was received unleſs the Purveyor's Reports were produced; and the Officers were to keep a very particular Account of every Piece; inſerting againſt each the Number ſtamped thereon by the Purveyor, ſo that recourſe might be eaſily had to any Piece.

When an offer of Timber is made to the Navy Board, it is the Practice to ſend a Purveyor, who is always a Shipwright, to view the Timber, and if judged by him fit for the Service, he ſtamps his Initials and a Number on each Log, and having aſcertained the rough Contents, he makes a particular Report thereof to the Navy Board, a Copy of which is forwarded to the Yard. The Timber from the Foreſt of Dean is delivered at this Yard, and in that Foreſt there is a reſident Purveyor, who makes a Report of the Timber felled there annually, ſimilar to the Reports made by the Purveyors of Timber ſupplied on Contract. In the former inſtance, although the Contractor is paid only for what he actually delivers at the Yard, the compariſon of the Timber with the Report inſures the Delivery of the identical Timber which has been viewed and approved by the Purveyor; but in the latter caſe, it was the only Check upon the due Delivery of the quantity of Timber felled in His Majeſty's Foreſts, which is conveyed by Contract from thence to the Yard.

Appendix, N° 8.

Notwithſtanding the great Importance of this Compariſon, eſpecially upon the Delivery of Timber from the King's Foreſts, it appears by the Evidence of Thomas Stephens, that it was neglected upon the Receipt of ſided Timber from 1792 to 1801, and for about ten years upon the Receipt of rough Timber; and this is in great part admitted by Mr. Knapman, the ſecond Clerk to the Storekeeper, who was employed during the late War in the Receipt of Timber.

Appendix, N° 7.

Although the Directions of the Navy Board were ſo poſitive as to the Attendance of at leaſt two Officers, it appears that this part of their Duty, during the late War, was greatly neglected; and it is ſtated by Mr. Knapman, that Timber was more frequently received without than with the Attendance of any of the Clerk Officers.

Appendix, N°ˢ 7 & 8.

The Attendance of the Clerks or Meaſurers, likewiſe, has been by no means regular. Timber has been received by the Builder's Meaſurer and one Clerk only, and ſometimes without the Attendance of any Clerk. The Aſſiſtant to the Maſter Shipwright, whoſe Duty it was to ſurvey and qualify the Timber, or determine on the Purpoſes for which it was applicable, was the only Officer who regularly attended the Receipt. Even when the Clerks did attend, it appears that the more material part of the Meaſurement, which the Officers were ſtrictly directed

directed to ſee executed by the Meaſurers, was invariably performed by Thomas Stephens, the Labourer who attended them, and the Shipwrights who were employed to ſearch the Timber for Defects, called Timber Taſters. By this general neglect the Receipt of Timber, an article of the firſt importance, was in a great meaſure entruſted to Perſons in very ſubordinate ſituations.

Receipt and Iſſue of Stores in Plymouth Yard: TIMBER.

The Clerks who neglected to attend, made their Entries from the Account of the Builders Meaſurer. It is ſtated by Mr. Netherton, that the Clerk of the Checque's book of the Receipt of Timber was not regularly kept up during the late War; and that recourſe was therefore obliged to be had to the books of other Offices to make out the Certificates to the Contractors; and it appears by the Report of a Committee of the Navy Board, which is entered in the Appendix to our Sixth Report (No. 114.) that in the Timber Receipt Books produced to them from the Storekeeper's and Clerk of the Survey's Offices, entries which ſhould have been made at the periods of Receipt ſome years before, had evidently been written only a few hours previous to their Examination.

Appendix, Nos 7, & 8.
Appendix, No 6.

The important precaution, directed by the Navy Board, of marking each Log upon its receipt with a progreſſive Number, and the Initials of the Officers attending (whereby, in caſe of any ſuſpicion of fraud or colluſion, the Timber might eaſily have been re-examined) was likewiſe for ſome years neglected: but prior to the diſcontinuance of that practice, it was little more than matter of form, as the Initials of the Officer, whoſe turn it was to attend the Receipt, were ſtamped in whether he attended or not; and the Labourer, whoſe duty it was to mark the Logs, aſſigned as a reaſon for ſo doing, that if he had not put the Initials of the Officer whoſe week it was, whether preſent or not, "the Initials "of no Clerk Officer would appear on the Logs."

Appendix, No 8.

In the Receipt of Maſts and Fir Timber it was ſtated to us, that the Officers were more regular in their attendance than on the Receipt of Oak Timber; but even theſe Articles have been received without any Officer being preſent. The Maſter Shipwright, or one of his Aſſiſtants, attended the Survey, and the Maſter Maſt-maker likewiſe attended the Survey and Receipt of Maſts. When the Maſter Shipwright and the other Officers have been called away upon other duty, the Meaſurers have proceeded with the Receipt of Fir Timber, putting by for Survey ſuch pieces as appeared defective.

As the inattention of the Officers and Clerks to the Receipt of Timber gave great opportunity for colluſion and fraud, and as in the courſe of our Enquiry we found that Fees, to a conſiderable amount, had been regularly paid to the Clerks and Meaſurers, which in the year 1798, on their application to the Contractors, were more than doubled, we iſſued

Appendix, No 7.

Receipt and Iſſue of Stores in Plymouth Yard: TIMBER.

our Precepts for the following Accounts; with a view to aſcertain the effect which this culpable negligence had produced:

An Account of the Quantity of Engliſh Timber in Store on the 1ſt of October 1790.

An Account of the Quantities of Engliſh Timber received from that time to the 17th of December 1802, when a General Survey of that article was made by the late Timber Maſter:

An Account of the Quantities of Engliſh Timber converted within that period, diſtinguiſhing the Quantities converted to the Uſes for which it had been received, and the Quantities which from Defects, or other cauſes, had been applied to inferior purpoſes: And,

An Account of the Quantity and State of the Engliſh Timber in Store on the 18th of December 1802.

After a conſiderable lapſe of time, we were furniſhed with ſome of the Accounts required; but it was afterwards diſcovered that they were incorrect, owing to the very looſe manner in which the Accounts of the Receipt and Expenditure had been kept, and to the Buſineſs in the Storekeeper's department being ſo much in Arrear.—As from theſe circumſtances, it muſt have occupied much of the time of the Storekeeper and his Clerks to have made out the Accounts anew, and as, with every care and attention, the correctneſs of them would have been very doubtful, we declined purſuing the matter further.

In July 1801 a new Officer was eſtabliſhed, ſtiled Timber Maſter; who is ſelected from the Aſſiſtants to the Maſter Shipwright, and is entruſted with the Receipt and Converſion of Timber. The Accounts kept by that Officer are arranged in a moſt clear and ſatisfactory manner, and are ſo particular, as to ſhew the purpoſe for which every Log is received, the Quantity of Timber paid for, the uſe to which each Log is converted, and the Contents of the Timber ſo converted, with the uſes to which the inferior parts may be applied. This Regiſter, when examined by the Navy Board, is an effectual Check upon the conduct and good management of the Timber Maſter.

Appendix, N° 10.

Previous to the eſtabliſhment of the Office of Timber Maſter, there was a ſubordinate Officer called a Converter, ſelected from the Shipwrights, whoſe pay was two Shillings and Sixpence a day; but the Quartermen frequently took upon themſelves to convert Timber for the works carrying on by their reſpective Gangs. In ſuch a mode of conducting Buſineſs, where no Perſon in particular was reſponſible, neither regularity nor accuracy could be expected; and it has been ſtated to us, that in many inſtances the Timber was diſadvantageouſly converted, which occaſioned a conſiderable loſs to the Public.

Appendix, N° 10.

Appendix, N° 15.

Receipt and Iſſue of Stores in Plymouth Yard: HEMP.

HEMP.

Appendix, N°s 16, & 17.

THE Hemp, previous to its being received, is ſurveyed by the Maſter Attendant, Clerk of the Survey, and Maſter Rope-maker, who certify to the Navy Board its fitneſs for the Service upon the back of the Certificates, by which the Contractors obtain Payment. Thoſe Officers, it is ſtated, generally attend the opening of four or five Bundles at the beginning of each Delivery, and occaſionally inſpect others during the Receipt of the Cargo. A Foreman of the Ropemakers conſtantly attends the Receipt, and cauſes ſuch Hemp as may be of inferior quality, or damaged, to be ſet aſide, the Contracts being made for good and clean Hemp only.

In order to aſcertain whether there had been any improper practices in the Receipt of this Article, we called on the Officers of the Yard for an Account of the Quantities for which the Contractors had been paid, from the year 1790 to 1802, with the Names of the Ships by which they were imported; and we obtained from the Commiſſioners of the Cuſtoms an Account of the Hemp imported by thoſe Ships on which the Duty had been paid, diſtinguiſhing the Quantities landed in the Dock Yard from the Quantities landed elſewhere.

Upon a Compariſon of theſe Accounts, it appeared, that the Quantities certified to have been received by the Officers of the Yard, uniformly exceeded the Quantities ſtated by the Officers of the Cuſtoms to have been delivered there, in a proportion of about eight or nine hundred weight to every hundred Tons.

On enquiring into this circumſtance, we found that ſuch difference aroſe from an Allowance made to the Merchant by the Officers of the Cuſtoms, on each weighing, for the Draught of the Scale, which was not required by the Officers of the Yard, they giving the Contractor credit for the exact Quantity delivered. The Allowances made by the Cuſtoms for the Draught of the Scale, on each weighing, were as follows; viz. Appendix, N° 18.

	Cwts.	lbs.
From a ¼ of a Cwt. to	1	1.
Cwt.		
1 to	2	2.
2 to	3	3.
3 to	10	4.
10 to	18	7.
18 and upwards		9.

It might have been expected that the Allowance made by Government to the Merchant, on the payment of the Duties, would have been made by the Contractors on the Delivery of the Goods at the Dock Yard; but it has been ſtated to us, that it is not uſual with Merchants in the Port of London to make any Allowance to each other for the Draughts of the Scale on the Sale of Hemp. Appendix, N° 19.

The

Receipt and Iſſue of Stores in Plymouth Yard: HEMP.

The Allowance made for the Draught of the Scale fully explains the difference between the Dock Yard and Cuſtom Houſe Accounts of the Hemp delivered; and as we obtained an Account of ſeveral Cargoes as ſhipped at Peterſburgh, which, on reducing the Ruſſian weights into Engliſh, we found nearly correſponded with the Quantities delivered, there is every reaſon to believe there has not been any abuſe in the Receipt of this Article; more eſpecially as we find the Clerk of the Rope Yard has from time to time charged himſelf with certain conſiderable Surpluſes, ariſing from too great an Allowance for Waſte in dreſſing the Hemp.

As the Cargoes of Hemp, on receipt, are kept ſeparate, and as it is uſual to expend one Cargo before another is begun upon, we think the Clerk of the Rope Yard ſhould from time to time charge himſelf with the Surplus on each Cargo, inſtead of debiting himſelf at the end of every two or three years, or a more diſtant period, with the ſurplus Quantity in Store above that upon his Charge.

In the courſe of our Enquiries at Woolwich, we found that it was not uſual in that Yard to give the Contractors credit for the exact Quantity of Hemp delivered;—We therefore called upon the Officers of the ſeveral Yards to know if any, and what, Allowances had been made for the Draught of the Scale on the Receipt of Stores, and whether any Alteration had taken place in conſequence of the Allowance made by the Officers of the Cuſtoms having been aboliſhed.

From their Replies we learned, that no Alteration had been made, and that the practice at the ſeveral Yards differed; as will appear by the following Statement.

YARDS.	ALLOWANCES	
	On the Receipt of Hemp.	On the Receipt of other Articles.
DEPTFORD	2lbs. on each weighing, being in general about 18 Cwt.	on Iron 8lbs. per Ton.
WOOLWICH	2lbs. on each weighing of 10 Cwt. and upwards, but none on weighing under that quantity	None.
CHATHAM	None	None.
SHEERNESS		None.
PORTSMOUTH	4lbs. on each weighing, being in general about a Ton	None.
PLYMOUTH	None	None.

No

No reaſon can be given for the preſent inconſiſtent practice of the ſeveral Yards; and as the Allowance made by the Cuſtoms to the Merchant has been diſcontinued, we think that none ſhould be required from the Contractors.

Receipt and Iſſue of Stores in Plymouth Yard: HEMP.

Conſiderable quantities of Hemp were ſupplied, during the late War, by Perſons employed by the Navy Board to purchaſe that article upon Commiſſion; and, by the Evidence of the Clerk of the Rope Yard, and Maſter Rope-maker, much of it appears to have been damaged, and of ſo inferior a quality, that it would not have been received from Contractors. —Since our return to Town, we have paid ſome attention to the Inveſtigation of this Buſineſs, and ſhall make it the ſubject of a ſeparate Report.

IRON.

In order to examine and check the Receipt of this Article, we purſued the ſame method as with the Hemp. We required of the Officers of the Dock Yard an Account of the Quantities which the Contractors had been paid for between the years 1790 and 1802, ſpecifying the Ships from which they had been received. We experienced conſiderable difficulty in obtaining this Account, owing to the Yard Officers not having regiſtered the Names of the Ships.—Recourſe was therefore had by them to a Book, kept in a very looſe and incorrect manner by the Boatſwain of the Yard, of the Employment of the Labourers, and to the Contractor's Agent reſiding in the neighbourhood. Having received the beſt Account that could thus be furniſhed of the Names of the Ships, we applied to the Officers of the Cuſtoms for an Account of the Iron imported by them.

On comparing theſe Accounts, we found that the Quantities paid for exceeded thoſe reported by the Cuſtom Houſe Officers to have been landed in the Dock Yard, in about the ſame proportion as the Hemp; and the difference is to be attributed to the ſame cauſe, the Allowance made by the Cuſtoms for the Draught of the Scale.

In order to prevent ſimilar difficulty, and to facilitate Enquiry in caſe of ſuſpicion of fraud or colluſion, we recommend that the Names of the Ships bringing Stores to the Yard be entered in the reſpective Receipt Books kept by the Officers.

The Iron wanted for the Service of the Yard is delivered by the Storekeeper to the Maſter Smith, when demanded, generally in Quantities of two Tons at a time, of which the Storekeeper is acquitted, and it remains in the charge of the Maſter Smith until it is manufactured. Appendix, N° 20.

Receipt and Iſſue of Stores in Plymouth Yard: IRON.

No Account was formerly taken of the Expenditure of Iron; but the Maſter Smith has, for about two years, by direction of the preſent Maſter Shipwright, kept an Account of the Iron received and expended, which is balanced monthly.

The Waſte in the manufacture of Iron is very uncertain. The Iron is at preſent weighed by the Maſter Smith as it is delivered to the Workmen, and the difference between ſuch weight, and the weight of the Articles manufactured, is ſet off in his Account as Waſtage.

The old Iron, as it accumulates, is examined by the Maſter Smith, who gives a Receipt to the Storekeeper for the weight of ſuch Articles as may be fit to be re-manufactured; but he does not charge himſelf therewith. On the appointment of the preſent Storekeeper, in April 1802, the eſtimated Quantity of old Iron was two hundred Tons, and about the ſame Quantity ſtill remains in the cuſtody of the Maſter Smith. As there is a ſtipulation in the Contract for the ſupply of Ironmongery Goods, that the Contractor ſhall take ſuch old Iron as may ariſe at a certain Price per Ton, we think it would be more advantageous to the Public to reſerve ſuch Quantities only as there may be a reaſonable probability of converting, inſtead of allowing it to accumulate to ſo great an extent.

COALS.

Appendix, N°. 21.

THE Coals required for the uſe of the Dock Yards are ſupplied under Contracts made annually by the Navy Board for ſpecific Quantities. There are Clauſes in the Contracts by which it is agreed, that the Coals ſhall be meaſured by the Vat, and that if it ſhould become neceſſary to purchaſe Coals at an advanced Price, owing to their not being delivered at the times ſpecified, the Contractors ſhall pay the Difference of Price. The latter Clauſe is made a part of other Contracts, and we think it ſhould form a part of all, as we conceive it would act more forcibly to the fulfilling of Contracts, than any reaſonable Penalty that can be attached to the non-performance of them.

Appendix, N° 22.

Coals are ſold and ſhipped at Newcaſtle, Sunderland, and Blyth, by the Chaldron, weighing fifty-three hundred weight. It is impoſſible to aſcertain with preciſion the Number of Chaldrons, of thirty-ſix Buſhels, which each Cargo, when delivered, ought to make out, owing to the difference in the ſpecific gravity of the Coals, and to there being a greater or leſs Quantity of large or ſmall Coal in the Cargo; but it has been ſtated to us by the Officers of the Cuſtoms at Newcaſtle, that eight Newcaſtle Chaldrons, when delivered in the Port of London, have, till within the laſt twelve months, made out nearly double, and ſince that time about fifteen, London Chaldrons; and that the ſame Quantity when delivered

delivered in moſt of the Out-Ports, makes out about ſixteen Chaldrons, and ſometimes more.

Receipt and Iſſue of Stores in Plymouth Yard: COALS.

The Deliveries in the Dock Yards ſhould bear the ſame proportion to the Newcaſtle Chaldron as thoſe made on the River Thames, as they are alike meaſured by the Vat; for although there is an Allowance to the Buyer in the Port of London, of one Chaldron upon twenty, called Ingrain, yet the Duty is paid upon the actual Quantity delivered, including that Allowance.

The proportion of the Newcaſtle to the London Chaldron, in calculating the Export Duty, is taken as eleven to twenty-one; but in the Obſervations we ſhall have to make on the Deliveries in Plymouth Yard, we ſhall conſider the Newcaſtle to be double the London Chaldron. Appendix, N° 23.

On the 27th of June 1803, the Officers of the Cuſtoms at Newcaſtle ſtated to the Commiſſioners of the Cuſtoms, that the Ship Henley of London, Francis Watſon, Maſter, had been cocketed on the 4th of May for one hundred and twelve Chaldrons, and that it appeared by a Certificate produced to them, dated the 26th, that ſhe had delivered her Cargo at Plymouth, and had made out therefrom two hundred and eighty-eight Chaldrons four Buſhels; on which they obſerved, if the Cargo had been delivered at that Quantity into His Majeſty's Stores, they did not heſitate to ſay, "that though the Revenue has been benefited "by the Duties on between fifty and ſixty Chaldrons, the Public "Purſe has been ſhamefully defrauded in the price on the ſame "Quantity." Appendix, N° 24.

This Letter, which is very creditable to the public ſpirit of the Writers of it, was tranſmitted by the Secretary of the Cuſtoms to the Navy Board, and forwarded by them to Commiſſioner Fanſhawe, with Directions to enquire into all the circumſtances reſpecting the Delivery and Meaſurement.

There is a remarkable coincidence in the diſcovery of this apparent fraudulent Tranſaction; for, previous to the Navy Board's communication to Commiſſioner Fanſhawe, the Ship Henley had returned to Plymouth, and was again diſcharging her Cargo at the Dock Yard, and the Maſter Shipwright had noticed that the Vat by which the Coals were meaſured, was not ſufficiently filled; and ſeveral of the Smiths, who, from the ſituation of their Shop, had it in their power to obſerve how the Coals were meaſured, had repreſented to the Officers certain improper practices in meaſuring the Cargo then delivering, and alſo in meaſuring that delivered by the ſame Ship in May.

This circumſtance having happened a few weeks before our arrival at Plymouth, we thought it proper to enter upon the inveſtigation of the Receipt of this Article, by an enquiry into the caſe which had ſo recently occurred, and proceeded to examine the Smiths, by whoſe Evidence

Receipt and Iſſue of Stores in Plymouth Yard: COALS.

dence it appears, that in meaſuring the Coals received from the Ship Henley in May and July 1803, the Vat was not properly filled, as it would have held, according to their different judgments, from half a Buſhel to a Buſhel more, and that when the Vat was turned over from the Contractor's to the King's Heap, inſtead of clearing it out, about the ſame Quantity of Coals was left in the bottom of it, by which it would appear that on each Vat, which ſhould have contained nine Buſhels, or a quarter of a Chaldron, there was a deficiency of from one to two Buſhels. Appendix, N^os 25, 26, 27, & 28.

In confirmation of the Evidence given by the Smiths, it will be ſeen, by reducing two hundred and twenty-four Chaldrons, being double the number contained in the Cocket, into Buſhels, and dividing it by two hundred and eighty-eight, the number of Chaldrons paid for, and ſtated to have been delivered from the Cargo in May, that each Chaldron delivered contained only twenty-eight Buſhels, and that conſequently the deficiency in each Vat was exactly two Buſhels.—Purſuing the ſame method with the Cargo delivered in July, it appears, that each Chaldron then delivered, upon an Average, contained rather more than thirty Buſhels, and conſequently that the deficiency on each Vat was about a Buſhel and a half.

It is ſtated by the Smiths, that the Cuſtom Houſe Meter and the Clerks to the Clerk of the Checque, Storekeeper, and Clerk of the Survey, whoſe duty it was to attend the Receipt and Meaſurement of the Coals, generally ſtood in the Doorway of the Maſter Smith's Cabin, being at the diſtance of from twenty to forty feet from the place where the Coals were meaſured, and that they could not from thence ſee that the Vat was properly filled; but that at times they ſtood nearer the Vat.

Appendix, N^os 29, 30. & 31.

The Clerks, who had all been lately entered in the Yard, and had not been much accuſtomed to meaſuring Coals, agree with the Smiths as to the Vat's not being properly filled, and ſtate that the Coals in the Vat, at the higheſt part, were not more than from one to ſix inches above its ſides, inſtead of their being heaped to a cone. But it is ſtated by them, in contradiction to the Smiths, that the Vat was completely emptied on its being turned over from the Contractor's to the King's Heap, and that they generally ſtood near the Place where the Coals were meaſuring, except in bad Weather, when they retired to the Doorway of the Maſter Smith's Cabin.

Appendix, N° 32.

It is ſtated by the Storekeeper, that he attended the Receipt of Coals alternately with the Clerk of the Checque and Clerk of the Survey; that in May 1803, he had frequent Converſations with the Meter about filling the Vat, who reſiſted its being heaped to a cone, and ſtated, that it had not been the practice, either in or out of the Dock Yard, to meaſure Coals in that manner; that the Meaſure given was proper; and, that he was the Umpire between the Buyer and the Seller.

After

Receipt and Iſſue of Stores in Plymouth Yard: COALS.

After the diſcovery of the improper practices in meaſuring the Cargo delivered in July, the Officers of the Yard determined to receive ſuch Coals only as were meaſured by heaping the Vat to a cone.

One of the Meters informed the Storekeeper, that he was paid by the Merchant or Maſter of the Veſſel according to the Number of Chaldrons the Cargo might turn out, four Pence per Chaldron if he worked, and two Pence per Chaldron when the Coals were delivered in the Dock Yard, where he did not work.—It would therefore appear that his Intereſt was at variance with his Duty, as in proportion as the Meaſure given was leſs than it ought to have been, the greater would be his Emolument.

Some doubts were entertained by the Officers of the Yard as to the Vat's being of proper dimenſions; indeed, they repreſented to the Commiſſioner, that when filled in the cuſtomary manner, it would contain only eight Buſhels; but on its being meaſured by our deſire, in the preſence of the Comptroller of the Cuſtoms and the Clerk of the Survey, it was found, when properly heaped, to contain exactly nine Buſhels, and we find by the Dimenſions of the Vat, that it is ſimilar to thoſe made uſe of in the Port of London.

Appendix, N° 33.

Appendix, N° 23.

It is ſtated by the Comptroller of the Cuſtoms, that all Coals and Culm are directed by the 12th of Ann, cap. 17. to be ſold, meaſured, and the Duties paid by the Chaldron containing thirty-ſix Buſhels; that the Officers of the Cuſtoms had obſerved that the exceſs of the Cargoes of the ſame Veſſels beyond double the Quantity contained in their Cockets had been greater when delivered at the Dock Yard than at other places; that they had not enquired into the circumſtances, as their attention was directed to caſes where there was reaſon to ſuppoſe the Revenue had been defrauded; that of thirty-two Veſſels diſcharged of Coals in Michaelmas Quarter 1803, the Cargoes of twenty-ſeven had been equal to, or exceeded, double the quantity contained in their Cockets, and the Cargoes of the other five had fallen ſhort of that quantity.

Appendix, N° 23.

In order to aſcertain the extent of the Abuſe which had been practiſed in meaſuring the Coals, we called upon the Officers of the Yard for an Account of the Quantities received ſince the firſt of January 1790, and requeſted the Commiſſioners of the Cuſtoms to give Directions to their Officers at Plymouth to furniſh us with an Account of the Quantities landed in the Dock Yard from the ſame period, ſpecifying the Cocketted Quantities of the reſpective Ships, and the Quantities delivered from them, on which the Duty had been paid.

Appendix, N° 34.

Appendix, N° 35.

The following STATEMENT, made out from thoſe Accounts, will ſhew the Exceſs of the Cargoes of the ſeveral Ships above double the Quantity contained in their reſpective Cockets, with the Contract Price in each year; and the Amount paid for the Exceſs above double the Cocketted Quantities.

Receipt and Issue of Stores in Plymouth Yard:

COALS.

TIME.		SHIPS NAMES.	CONTRACTORS NAMES.	Quantity laden by Cocket.	Quantity on which Duty was paid.	
				Ch[s]	Ch[s]	B[s]
1790.	May.	Dolly		Part of Cargo only delivered		
	July.	D°	Mich[l] Henley and Son	104	240	9
	Aug[t].	D°		104	241	0
1791.	June.	D°		104	236	9
	Sept[r].	D°		104	232	9
1792.	April.	Henley		120	267	0
	Sept[r].	D°		120	273	0
1793.	June.	D°		120	257	0
	July.	D°		120	256	9
	Oct[r].	Nelly		132	312	18
1794.	July.	Charlton	W[m] Leighton	168	382	27
	Nov[r].	Partridge		127	304	18
1795.	May.	Flirt		Part of Cargo.		
	July.	Teſtimony	Ja[s] Bayley	72	176	9
	Aug[t].	D°		72	172	18
1796.	May.	Telemachus	Mich[l] Henley and Son	168	370	0
	July.	D°		168	371	9
1797.	June.	Henley		120	270	9
	Aug[t].	D°		120	270	27
	Sept[r].	D°		120	275	18
	Oct[r].	D°		120	265	6
1798.	May.	General Elliott	W[m] Leighton	216	476	27
1799.	Jan[y].	D°		216	482	18
	June.	Eagle	Mich[l] Henley and Son	190	420	27
	July.	Henley		112	266	27
1800.	March.	Neptune		Part of Cargo.		
	June.	Liberty	Hough and Jackſon	92	209	0
	June.	Unity		94	201	18
	July.	Three Brothers		100	226	18
	July.	Reſpect		112	247	18
1801.	Jan[y].	Sea Adventure		100	221	9
	March.	Three Brothers		106	234	9
	May.	Brothers	Joſh[a] Rowe	140	311	9
	May.	Bywater		96	212	0
	June.	Medway		136	313	0
	June.	Sophia		64	128	0
	July.	John and Mary		109	260	0
1802.	May.	Henley	Mich[l] Henley and Son	112	278	18
	May.	Ocean		124	296	27
	June.	Henley		112	268	9
	July.	D°		112	270	27
	Sept[r].	D°		Part of Cargo.		
1803.	May.	D°		112	288	4
	July.	D°		112	266	9
			Totals	4,850	11,054	1

Receipt and Issue of Stores in Plymouth Yard: COALS.

Quantity paid for by the Navy Board.		Amount Paid.			Excefs above double the Quantity of the Cocket.		Contract Price for the Year.			Amount paid for the Excefs above double the Quantity Cocketted.		
Ch[s]	B[s]	£.	s.	d.	Ch[s]	B[s]	£.	s.	d.	£.	s.	d.
at the Yard.												
249	9	397	0	8	41	9	1	4	11	51	7	9
253	0	374	0	6	45	0	-	-	-	56	1	3
236	9	301	15	7	28	9	1	5	5	35	18	0
232	9	295	10	4	24	9	-	-	-	30	16	4
267	0	386	19	7	27	0	1	5	5	34	6	3
273	0	347	7	5	33	0	-	-	-	41	18	9
257	0	423	4	11	17	0	1	17	6	31	17	6
256	9	520	2	1	16	9	-	-	-	30	9	4
312	18	642	6	8	48	18	-	-	-	90	18	8
382	27	858	17	9	46	27	2	4	0	102	17	0
304	18	680	15	8	50	18	-	-	-	111	2	0
176	9	348	12	2	32	9	1	18	6	62	1	7
172	18	339	18	11	28	18	-	-	-	54	17	3
370	0	737	5	5	34	0	1	18	0	64	12	0
371	9	771	10	0	35	9	-	-	-	66	19	6
270	9	563	18	6	30	9	2	2	0	63	10	6
270	27	1,147	2	6	30	27	-	-	-	64	11	6
275	18				35	18	-	-	-	74	11	0
258	18	542	17	0	18	18	-	-	-	38	17	0
					6	24		—		—		
476	27	929	13	3	44	27	1	19	0	87	5	3
482	18	940	17	6	50	18	-	-	-	98	9	6
420	27	883	11	6	40	27	2	2	0	85	11	6
266	27	560	3	6	42	27	-	-	-	89	15	6
209	0	964	13	6	25	0	2	7	0	58	15	0
201	18				13	18	-	-	-	31	14	6
226	18	1,113	6	3	26	18	-	-	-	62	5	6
247	9				23	9	-	-	-	54	12	9
221	9	519	18	9	21	9	-	-	-	49	18	9
234	18	551	1	6	22	18	-	-	-	52	17	6
311	9	1,976	18	1	31	9	2	0	6	63	5	7
212	0				20	0	-	-	-	40	10	0
313	0				41	0	-	-	-	83	0	6
140	0				12	0	-	-	-	24	6	0
251	18	509	5	9	33	18	-	-	-	67	16	9
278	18	941	19	5	54	18	1	12	9	89	4	10
296	27				48	27	-	-	-	79	16	6
268	9	439	5	2	44	9	-	-	-	72	9	2
270	24	443	4	4	46	24	-	-	-	76	8	4
288	4	543	16	2	64	4	1	17	9	121	0	2
266	9	502	10	11	42	9	-	-	-	79	14	11
11,071	28	£. 21,499	11	3	1,378	16				£. 2,576	11	8

Receipt and Iſſue of Stores in Plymouth Yard: COALS.

It will be ſeen on examining the above Account, that the abuſe in meaſuring the Coals had latterly increaſed very much.

Appendix, N° 24.

It appears by the Letter from the Officers of the Cuſtoms at Newcaſtle, that the Ship Henley delivered from October 1802 to February 1803, four Cargoes of Coals in the River Thames; that each Cargo was Cocketted at one hundred and eleven Chaldrons; and that, upon an average, ſhe delivered rather leſs than double that number.

Taking it for granted that the Quantity delivered ſhould be equal to double the Quantity Cocketted, it appears, that Coals were delivered at Plymouth Yard, on an average, during the firſt five years of the Account, at the rate of thirty-one and a half Buſhels to the Chaldron; in 1802 at rather more than twenty-nine and a half, and in May 1803 at the rate of twenty-eight Buſhels only to the Chaldron. This circumſtance may account for the attention of the Officers of the Cuſtoms at Newcaſtle, that of the Officers of the Yard, and of the Smiths, being directed about the ſame time to the improper practices in meaſuring the Coals.

It will alſo be ſeen by the ſame Account, that the Sums paid for the exceſs of the ſeveral Cargoes above double the Quantity contained in the Cockets of the Ships, amounted to £. 2,576. 11 s. 8 d. being about one-eighth, or 12 ½ per Cent. upon the whole Sum paid.

Had Meſſrs. Henley and Son been paid for the Cargo delivered by them in May 1803, as double the Quantity contained in the Cocket of their Ship, it would have amounted to four hundred and twenty-two Pounds ſixteen Shillings; but as they were paid for two hundred and eighty-eight Chaldrons four Buſhels, amounting to five hundred and forty-three Pounds, ſixteen Shillings and two Pence, the difference, one hundred and twenty-one Pounds and two-pence, being equal to an encreaſe of twenty-eight Pounds, twelve Shillings and four Pence per Cent. on the price, aroſe in the whole, or at leaſt in the greater part, from improper Meaſurement.

£. 422. 16. 0.

£. 543. 16. 2.

£. 121. 0. 2.

£. 28. 12. 4.

Appendix, N° 36.

The Horta, the firſt Ship that delivered her Cargo at the Dock Yard after the diſcovery of the Abuſe before ſtated, was Cocketted at 88 Chaldrons, which made out on Delivery 152 Chaldrons 15 Buſhels, and the Contractor was paid £. 342. 18 s. 9 d. being at the rate of £. 2. 5 s. per Chaldron; but if her Cargo had been meaſured and paid for in the ſame manner as that delivered by Meſſrs. Henley and Son, in May 1803, it would have amounted to £. 509. 6 s. 3 d. and have been equal to an encreaſe of £. 48. 10 s. 3 d. per Cent. upon the price.

Appendix, N° 37.

In order to aſcertain whether the Coals delivered on private Account were equally defective in Meaſure as thoſe delivered on account of the Public, we were furniſhed, at our requeſt, by the Officers of the Cuſtoms

Appendix, N° 36.

Cuſtoms with an Account of the Coals delivered in the Port of Plymouth in Michaelmas Quarter 1803; from which the following Statement is taken.

Receipt and Iſſue of Stores in Plymouth Yard: COALS.

Date of Entry.	SHIPS NAMES.	From whence.	Quantity per Cocket.	Quantity on which Duty was paid.	Exceſs above double the Quantity Cocketted.	Leſs than double the Quantity Cocketted.
1803.			Chs	Chs Bs	Chs Bs	Chs Bs
July 6.	Hop Branch	Sunderland	55	114 19	4 19	—
- 11.	William	-	104	226 21	18 21	—
- -	Sally	-	83	186 16	10 16	—
- 15.	Barbarras	-	92	188 29	4 29	—
- 16.	Horta	Newcaſtle	Delivered at the Dock Yard.		—	—
- 19.	Lumley	Sunderland	94	187 35	- -	0 1
- -	Ruſſell	-	104	220 6	12 6	—
- -	Jethercll	-	70	140 0	—	—
- 23.	Bywater	-	98	193 14	- -	2 22
- 29.	Friends Regard	-	92	194 4	10 4	—
- 30.	Peace	-	104	208 28	0 28	—
Auguſt 6.	Union	-	Delivered part of her Cargo at Looe.			
- 10.	Swift	-	64	139 18	11 18	—
- -	Active	-	64	131 16	3 16	—
- -	Mellona	-	64	148 26	20 26	—
- -	Roberts Adventure	-	96	197 3	5 3	—
- 17.	TrinityBuoy Yatch	-	60	126 12	6 12	—
- -	Sally	-	88	180 13	4 13	—
- -	Rocheſter	-	Delivered part of her Cargo at the Victualling Office.			
- 18.	Bellona	-	86	183 10	11 10	—
- -	Science	-	90	195 20	15 20	—
- -	Hauaton	-	94	195 0	7 0	—
- -	Lambton	-	83	182 20	6 20	—
- 20.	Burdon	-	72	134 3	- -	9 33
- 26.	Lumley	-	96	186 24	- -	5 12
- 31.	Ruſſell	-	Delivered part of her Cargo at the Victualling Office.			
September 1.	William	-	106	230 28	18 28	—
- 2.	Teſtimony	Newcaſtle	72	149 33	5 33	—
- 6.	Bywater	Sunderland	96	195 20	3 20	—
- 8.	Autumn	-	96	193 34	1 34	—
- 12.	Friendſhip	-	80	171 4	11 4	—
- 13.	Active	-	69	131 28	- -	6 8
- 15.	Nymph	-	66	141 26	9 26	—
- 16.	John	-	82	165 34	1 34	—
		Totals	2,530	5,242 4	206 8	24 4

Receipt and Iſſue of Stores in Plymouth Yard: COALS.

It will be obſerved on examination of the above Statement, that of thirty Cargoes of Coals delivered, twenty-four exceeded double the Quantity Cocketted, and that five fell ſhort of that Quantity.

By doubling the Total of the Cocketted Quantity, reducing it into Buſhels, and dividing it by 5,242, the Number of Chaldrons which the ſeveral Cargoes made out, it will be ſeen, that the Coals landed in the Port of Plymouth on private Account in Michaelmas Quarter 1803, were delivered on an average at the rate of about thirty-five Buſhels to the Chaldron, whilſt about the ſame time they were delivered at the Dock Yard by Meſſrs. Henley and Son, in one inſtance, at the rate of twenty-eight Buſhels only to the Chaldron, and in the other at rather more than thirty.

And by examining the preceding Statements it will be ſeen, that the Teſtimony, Cocketted for ſeventy-two Chaldrons, delivered at the Dock Yard in 1795 two Cargoes, the one making out one hundred and ſeventy-ſix Chaldrons nine Buſhels, the other one hundred and ſeventy-two Chaldrons eighteen Buſhels; and that in Michaelmas Quarter 1803, ſhe delivered a Cargo on private Account, which, though Cocketted for the ſame Quantity, made out only one hundred and forty-nine Chaldrons thirty-three Buſhels: the exceſs above double the Cocketted Quantity, when delivered at the Dock Yard, being in one inſtance thirty-two Chaldrons nine Buſhels, and in the other twenty-eight Chaldrons eighteen Buſhels; but when delivered on private Account, the exceſs was only five Chaldrons thirty-three Buſhels.

This circumſtance muſt appear the more extraordinary, as, in the Evidence taken before the Committee of the Houſe of Commons in June 1800, it is ſtated that the Cargoes turning out more at the Out-Ports than in the Port of London, was owing to their being meaſured by the Buſhel; whereas the Cargo of the Teſtimony, when delivered at the Dock Yard by the Vat, turned out conſiderably more than when delivered on private Account by the Buſhel.

Appendix, N° 38. The Navy Board having made ſome enquiry into the circumſtances of the Abuſe in the Meaſurement of the Coals, called upon Meſſrs. Henley and Son, the Contractors, by Letter on the 22d September 1803, to account for the great exceſs of the Cargoes delivered in May and July above double the Quantities contained in the Cockets of the Ship delivering them.

Appendix, N° 39. Meſſrs. Henley and Son, in their Reply of the 23d, ſtated, That the making out of Coal Ships differed very much at every Port in England, owing to the mode of Meaſurement, and the filling of the Meaſure; that the Coals were landed in the Dock Yard, and meaſured under the inſpection of Officers of the Yard and a Cuſtom Houſe Meter; that Plymouth Dock Yard, in time of Peace, has in general been

ſupplied

Receipt and Iſſue of Stores in Plymouth Yard: COALS.

ſupplied with Pontop Coals from Newcaſtle, at a lower rate than the Yards in the Port of London; that a Coal Voyage from Newcaſtle to Plymouth is a double Voyage; that the Officers and Seamen are paid double Wages; that the Inſurance is double; and that in general, Colliers make two Voyages to London in the ſame time as they would make one to Plymouth: And they concluded by ſtating, "that in future, if Govern-"ment make a Regulation in the Meaſure, that the Returns per Chal-"dron making out is to be the ſame at Plymouth as at Woolwich, the "Contractor, be who he may, muſt have a higher Price for Plymouth "than Woolwich, to pay his extra Charges."—An admiſſion in itſelf ſufficiently ſtriking of the impropriety of the Meaſurement.

The Navy Board, not being ſatisfied with the Anſwer of Meſſrs. Henley and Son, again called on them on the 28th of September 1803, to account for the great exceſs of the Cargoes delivered above double the Cocketted Quantities; and Mr. Joſeph Henley, in his Anſwer of the 11th of October, ſtated, that he had made every enquiry in his power, and found his Letter of the 23d ultimo explained all he knew of the Buſineſs, "juſt and true;" and hoped the Navy Board would order his Bill according to his Agreement.

Appendix, N° 40.

Appendix, N° 41.

We ſhall now proceed to obſerve on Meſſrs. Henley and Son's Reply to the Navy Board of the 23d of September. It is true the proportion which the Quantity of Coals delivered may bear to the Quantity ſhipped, may differ in every Port in England; but we apprehend Meſſrs. Henley and Son, at the time of making their Contracts with the Navy Board, muſt have underſtood that they were to deliver legal Meaſure, conſiſting of thirty-ſix Buſhels to the Chaldron; certainly they could not have underſtood by the Contracts that they were to deliver leſs than the cuſtomary Meaſure in the Port of Plymouth, which we have before proved to have been thirty-five Buſhels in Michaelmas Quarter 1803, about which period they delivered at the Dock Yard at the rate of twenty-eight Buſhels; and the average of all their Deliveries from 1790 to 1803, has very little exceeded thirty-one Buſhels to the Chaldron, during which time the Exceſſes of the ſeveral Cargoes delivered by them above double the Quantity contained in the Cockets, have amounted to eight hundred and fifty-five Chaldron ſixteen Buſhels, which, at the Contract Price of the years in which they occurred, is equal to one thouſand four hundred and ſeventy Pounds ſixteen Shillings and three Pence, as may be ſeen by recurring to the firſt Statement.

£.1,470.16.3

It is alſo true that the Coals have been meaſured, or have been ſuppoſed to be meaſured, under the inſpection of the Officers and Clerks of the Yard; but if, from colluſion or inattention, they have ſuffered them to be meaſured improperly, we apprehend Meſſrs. Henley and Son are not entitled, either by Law or Equity, to be paid for a greater Quantity than they actually delivered.

It

Receipt and Iſſue of Stores in Plymouth Yard: COALS.

It is true likewiſe that Plymouth Yard has, in time of Peace, been ſupplied with Coals at a cheaper rate than the Yards in the River Thames, notwithſtanding the increaſed Expences ariſing from the Voyage to Plymouth being conſidered double; but we apprehend that circumſtance is attributable to the additional Duty and other increaſed Charges in the Port of London: at any rate, we apprehend Meſſrs. Henley and Son can take nothing by the preceding or their concluding obſervation, as it will be ſeen by inſpecting the Account of Coals purchaſed for the Royal Hoſpital at Plymouth, (entered in the Appendix to our Seventh Report, No. 10.) that the price paid for Coals purchaſed on the ſpot, on an average of each year from 1790 to 1803 incluſive, was only one Pound thirteen Shillings and a Penny-halfpenny per Chaldron, whereas the average Contract Price for the Dock Yard, during the ſame period, was one Pound ſixteen Shillings and nine Pence; and we apprehend there cannot be a doubt that Contractors can afford to ſell at leaſt as cheap as thoſe who import to ſupply a fluctuating Market by retail.

On a review of this caſe, we feel ourſelves called upon to ſay, that there has been at leaſt great inattention to the Meaſurement of the Coals, by which the Public appear to have ſuffered to ſome extent:—An attention on the part of the Officers to the Cocketted Quantities, and a vigilant diſcharge of their Duty, can alone prevent the recurrence of the Abuſe.

PAINT WORK.

The Paint Work, until lately, was performed by Contract, and nearly the ſame Regulations were eſtabliſhed with reſpect to the Accounts of the Work as were directed to be obſerved in the Receipt of Stores.

Appendix, N° 42.

The Navy Board having reviſed the Mode of taking and keeping the Accounts of Paint Work, directed by their Warrant of the 1ſt of June 1781, that four Clerks ſhould in general attend the Meaſurement, but never leſs than three; that the Foreman afloat, or Maſter Workmen in their reſpective branches, ſhould conſtantly attend the Meaſurers, to certify what part of the Work had been once, twice, or thrice painted; that the Accounts of the Work, when meaſured, ſhould be immediately entered by each Clerk in a ſeparate book, and afterwards in books to be kept at the Offices of the Maſter Shipwright, Clerk of the Checque, Storekeeper, and Clerk of the Survey.

The Officers were particularly directed not to ſuffer the Paint Work to be meaſured without the attendance of the Foreman afloat and Maſter Workmen; and they were alſo ſtrictly charged not to ſuffer any Bills to be made out to the Contractor in Payment unleſs it appeared, that all

all the books before-mentioned had been duly kept in the reſpective Offices, and that they exactly agreed with each other.

Receipt and Iſſue of Stores in Plymouth Yard: PAINT WORK.

Notwithſtanding theſe poſitive directions, the whole of the Regulations they were intended to enforce appear to have been very generally neglected during the late War.

It is ſtated in the Evidence of the Meaſurers who were ſelected from among the Shipwrights, the one on the part of the Maſter Shipwright, the other on the part of the Clerk of the Checque, that the Clerks very ſeldom attended, and that conſequently the taking of the Account of the Work devolved upon them; that inſtead of the Foreman afloat and Maſter Workmen attending to certify the number of times the Work had been painted, they relied on the word of the Foreman of the Painters, a Servant of the Contractor; that when the Contractor's Foreman gave in Accounts of trifling Articles, they not only took his word for the number of times the Articles might have been painted, but alſo for the Quantity of Work. Appendix, N°. 43. & 44.

From theſe circumſtances it will appear, the Clerks, from their non-attendance were in general obliged to make out Bills to the Contractor from the Accounts taken by the Meaſurers; and it will be ſeen by the Report of the Committee of the Navy Board (entered in the Appendix to our Sixth Report, N°. 114.) that the Clerks did not even take the trouble to copy thoſe Accounts into the books directed to be kept in the reſpective Offices.

By the general neglect of the Officers and Clerks, the Sums paid for Paint Work, which, during the late War, amounted on an average to nine thouſand four hundred and thirty-ſix Pounds ſeventeen Shillings and four Pence a year in this Yard, were generally diſburſed on the faith of the Meaſurers, whoſe eſtabliſhed Rate of Pay was only two Shillings and Sixpence a day; but it appears they were paid by the Contractor from twelve to fourteen Pounds a year each, which, during the late War, was increaſed to twenty Pounds. £. 9,436. 17. 4.

The intention of the Navy Board in directing the attendance of ſo many Perſons as checks upon each other was wholly defeated, as the Contractor's Servant, the Foreman of the Painters, was in general employed to meaſure the Work, and the Account was taken by one Meaſurer only. How far ſuch practice may have been productive of Abuſe it is impoſſible to ſay; but it would appear the whole very much depended on the honeſty of the Contractor's Foreman, whoſe word was taken as to the number of times the Work was painted, and, in ſome inſtances, as to the Quantity of Work performed, without its being even inſpected by the Perſons appointed by the Navy Board.

Receipt and Iſſue of Stores in Plymouth Yard: PAINT WORK.

The following Statement will ſhew the Amount of the Sums paid to the Contractors for Paint Work in Plymouth and Portſmouth Yards, from the year 1790 to 1802.

Appendix, N°s 45, & 46.

YEAR	PLYMOUTH.			PORTSMOUTH.		
	£.	s.	d.	£.	s.	d.
1790	5,267	5	3	7,617	18	6
1791	4,813	12	1	7,266	1	9
1792	2,859	10	9	4,490	18	6
1793	6,696	14	9	11,310	10	10
1794	11,672	18	8	11,638	2	4
1795	4,385	18	4	15,173	7	4
1796	7,711	13	9	16,722	2	6
1797	7,105	12	11	14,237	11	7
1798	9,217	10	4	15,282	15	11
1799	8,229	7	9	16,512	4	2
1800	12,573	11	9	13,743	16	11
1801	17,338	8	5	12,525	7	2
1802	6,330	7	3	4,743	2	3
£.	104,202	12	0	151,263	19	9

When the Committee of the Navy Board, in February 1802, enquired into the mode of conducting the Buſineſs of the Paint Work, the ſeveral Officers who had failed in their Duty were directed to ſtate what they had to offer in vindication of their conduct. It was urged by one of the Foremen afloat, the Maſter Joiner, and the Maſter Houſe-Carpenter, that they were wholly unacquainted with its being a part of their Duty to attend the Meaſurement of Paint Work. This circumſtance ſtrongly points out the neceſſity of the ſubordinate Officers of the Dock Yards having Inſtructions as to the general outline of their Duty.

Appendix, N°s 47, 48, & 49.

CONTRACTS IN THE YARD.

Appendix, N°s 50 & 51.

THE Contracts carried on in this Dock Yard, beſides thoſe for the Erection and Repairs of Buildings, are for Oar-making, Treenail Mooting, Carvers, Paviours, Tinman's, and Glazier's Work: the Contractors for the three latter branches find their own Materials.

The Repairs performed by the Tinman are ſaid to be of ſo trifling a nature, that it is very difficult to take account of the Work either before

or

Receipt and Iſſue of Stores in Plymouth Yard: CONTRACTS.

or after it has been performed, the Contractor or his Servants only being able to point it out.—The Materials uſed by the Glazier and Tinman, ſuch as Sheet Copper, Tin, Lead, and Solder, are in general uſe in the Dock Yard; theſe Articles are frequently attempted to be embezzled; and it being almoſt impoſſible to prevent their being carried to the Shops of the Contractors in the Yard, ſhould they be diſpoſed to receive them, we agree in opinion with the Officers, that ſuch Works as are carried on in the Yard by thoſe branches which conſiſt moſtly in Repairs, had better be performed by Perſons entered in the Yard for the purpoſe: indeed, the branches of the Plumber and Brazier, which are uſually joined to thoſe Trades, are already carried on by Perſons entered in the Yard.

A part of the Work uſually performed by the Contractor, the tinning of the Galleys and Light Rooms of His Majeſty's Ships to prevent Accidents by Fire, has, by direction of the Maſter Shipwright, been latterly performed by the Artificers of the Yard.

The other Contracts are not liable to the objections before ſtated; but we are of opinion thoſe for Oar-making and Treenail Mooting might be made a joint branch, and be carried on with advantage to the Public by the old and infirm Shipwrights of the Yard, under the direction of an Oar-maker, who might have an Apprentice or two to be brought up excluſively to the buſineſs.

SALE OF OLD STORES.

THE old Stores, as they accumulate beyond the Quantities wanted for Converſion, and for inferior purpoſes, are, on application of the Store-keeper to the Commiſſioner, made up into Lots for Sale, in Quantities that may beſt ſuit the convenience of the Purchaſers. Appendix, Nos 52, 53, 54, 55, & 56.

It has been underſtood that great Irregularities were formerly practiſed in the making up, and in delivering the Lots of old Stores; but the whole of the buſineſs at preſent is ſtated to be conducted with much care and attention.

The Navy Board, in the year 1747, directed the old Rope about to be ſold to be cut into lengths of twenty Fathoms; latterly it has been cut into lengths of three Feet; although this practice renders the old Cordage leſs productive at the time of Sale, yet, as it is intended to check Embezzlement by depriving thoſe in whoſe poſſeſſion King's Cordage may be found, of all plea, and to facilitate the proof of Embezzlement in proſecutions, which have been very frequent, we think the preſent practice more advantageous to the Public than the former.

An

Receipt and Iſſue of Stores in Plymouth Yard: CONTRACTS.

An allowance of twenty-eight Pounds per Ton is made to the Purchaſers of old Lead, Iron, and Cordage, for the Draught of the Scale, and fourteen Pounds on other Articles. We think all allowances of this ſort ſhould be done away, as the making of them is productive of trouble, and liable to error, and cannot be attended with any advantage to the Purchaſer unleſs abuſed, as he will of courſe regulate the Price he may bid by the Weight he is to receive.

The following Statement will ſhew the Amount of the Sales of old Veſſels, Stores, and Chips, from the 1ſt of January 1790 to the 31ſt of December 1802.

Appendix, N° 57.

YEAR.	VESSELS.			OLD STORES.			CHIPS.			TOTAL.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1790	—	—	—	1,380	18	4	—	—	—	1,380	18	4
1791	—	—	—	2,328	5	1	—	—	—	2,328	5	1
1792	—	—	—	3,434	3	6	—	—	—	3,434	3	6
1793	—	—	—	5,832	9	4	—	—	—	5,832	9	4
1794	—	—	—	6,604	0	9	—	—	—	6,604	0	9
1795	—	—	—	7,021	8	10	—	—	—	7,021	8	10
1796	—	—	—	8,907	16	8	—	—	—	8,907	16	8
1797	—	—	—	14,932	6	3	—	—	—	14,932	6	3
1798	—	—	—	10,387	4	4	—	—	—	10,387	4	4
1799	760	0	0	14,987	11	10	—	—	—	15,747	11	10
1800	800	0	0	10,840	16	10	—	—	—	11,640	16	10
1801	1,195	0	0	3,648	17	9	641	1	0	5,484	18	9
1802	420	0	0	8,956	15	4	3,204	2	9	12,580	18	1
Total - -	3,175	0	0	99,262	14	10	3,845	3	9	106,282	18	7

REMARKS.

HAVING finiſhed the Obſervations we had to make under the propoſed Heads, we ſhall now offer ſuch General Remarks as have occurred to us.

Appendix, N° 58.

The mode of accounting for the Stores in the department of the Clerk of the Rope Yard, is very looſe and unſatisfactory.

Appendix, N° 59.

The only Account kept by that Officer is a Progreſs Book, in which is entered the Number of Perſons, of the different Claſſes, at work each day, the Mode of their Employment, the Articles manufactured, and the Quantity of Hemp received and expended. This Account is balanced weekly, and a very confuſed Report to the Navy Board made out therefrom

from, containing an Account of the Expence and Remains of Hemp, and of the Articles which have been manufactured within the week.

Receipt and Iſſue of Stores in Plymouth Yard:

REMARKS.

No notice is taken in the Progreſs Book, or in the weekly Report to the Navy Board, of the Expenditure of various Articles received from the Storekeeper, and uſed in the manufacture of Cordage, ſuch as Tallow, Train Oil, and a variety of others, to a conſiderable amount.

Very large Iſſues are likewiſe made by the Storekeeper to the Clerk of the Rope Yard, of old Cordage and Junk, to be re-manufactured; theſe Articles are not delivered by weight, but the Quantity is eſtimated, and the Storekeeper diſcharges himſelf accordingly. No Receipt is given by the Clerk of the Rope Yard for the Quantity received by him, nor does he charge himſelf therewith. The Articles manufactured from the old Cordage and Junk are entered in the Progreſs Book, but ſo blended with thoſe made from Hemp, as to render the whole very confuſed.

We are of opinion, that the Accounts of the re-manufactured Cordage, and of that made from Hemp, ſhould be kept perfectly diſtinct from each other, and that the Clerk of the Rope Yard ſhould debit himſelf with all the Articles received from the Storekeeper, and account for their Expenditure.

The Cables and Cordage manufactured are delivered over to the charge of the Storekeeper; formerly no Accounts were ſent with them, but the preſent Storekeeper has required Notes from the Maſter Ropemaker of the particulars of each Delivery. He applied likewiſe to the Clerk of the Rope Yard, to be furniſhed monthly with an Account of the Articles delivered over to his charge, in order to check his Receipts; but this was refuſed by the latter Officer, and the Storekeeper has in conſequence employed one of his own Clerks to extract ſuch Account from the Clerk of the Rope Yard's books. We are of opinion that no Article ſhould paſs from the charge of one department in a Dock Yard to another without a Note, anſwering to a Bill of Parcels; and that, in conformity to this Rule, the Clerk of the Rope Yard ſhould accompany his Deliveries of Cordage to the Storekeeper with an Account, ſigned by himſelf or principal Clerk, and that he ſhould alſo furniſh the Storekeeper with a monthly Abſtract of his Deliveries.

Appendix, N° 1.

In the beginning of this Report we ſtated that the Accounts of the Dock Yard, particularly in the Storekeeper's Department, were very much in Arrear; this as well as other irregularities in conducting the buſineſs of the Yard, may in a great meaſure be attributed to violent diſſentions between the Storekeeper and the Maſter Shipwright, Clerk of the Survey, and one of the Maſters Attendant.

Theſe diſagreements were firſt publicly made known to the Navy Board in the month of January 1798, from which time till June 1800,

Receipt and Iſſue of Stores in Plymouth Yard:

REMARKS.

numerous Letters were written by the Officers to the Commiſſioner and to the Navy Board, charging each other with improper practices and neglect of Duty, and detailing their quarrels, in the courſe of which they made uſe of very groſs and abuſive language in the preſence of the Workmen, much to the prejudice of the diſcipline and good order of the Yard.

In conſequence of a Letter from the Storekeeper to the Commiſſioner, dated the 14th of December 1798, complaining of the conduct of the other Officers, which was tranſmitted to the Lords of the Admiralty, an Enquiry was directed to be made by the Commiſſioner. The Examinations taken by him, with other Papers relating to the ſubject matter of the complaint, were laid before their Lordſhips by the Navy Board on the 15th of March 1799.

Notwithſtanding this Enquiry, the diſſentions among the Officers continued, and their Letters, containing reciprocal complaints, were tranſmitted to the Navy Board, who from time to time wrote to the Commiſſioner, deſiring he would inform the Officers that their conduct was highly injurious to the Public Service, and, if perſevered in, would ſubject them to very diſagreeable conſequences.

In June 1800, in conſequence of information given by a Perſon who had been Foreman of the Storehouſe Labourers, but who was then under ſentence of tranſportation for the Embezzlement of Stores, accuſing the Officers of various improper practices, a Committee of the Navy Board was ſent to Plymouth to inveſtigate fully the circumſtances alledged in the information. They were alſo directed to make Enquiry into the diſputes and reciprocal complaints of the Officers, for which purpoſe the various Letters and Papers on the ſubject were delivered to them. Inſtead of inveſtigating the ſpecific charges made by the Officers againſt each other, they conſented to bury in oblivion all that had paſſed, and only required an aſſurance from the Officers, that it was their full determination to carry on the duties of their reſpective Departments to the beſt of their abilities, and that no perſonal prejudices ſhould influence their public conduct:—Notwithſtanding this aſſurance, the want of cordiality afterwards appeared.

The diſſentions between the Officers, which were carried on with great virulence and aſperity, and which muſt have been productive of much hindrance and injury to the public Service, called loudly on the Navy Board for prompt and effectual meaſures to prevent their continuance for ſo great a length of time.

We have not thought it right to enter in the Appendix any of the Letters or Papers relating to theſe diſputes.

Upon

Receipt and Iſſue of Stores in Plymouth Yard: REMARKS.

Upon an attentive conſideration of all the circumſtances which have come to our knowledge in the courſe of our inveſtigation into the mode of conducting the Buſineſs of the Dock Yards, we are of opinion that the Duties allotted to the reſpective Officers are not ſo regulated as to produce the greateſt poſſible advantage from their exertion.

The various Checks impoſed upon almoſt every tranſaction, however trifling, in the Dock Yards, add greatly to the buſineſs without affording that ſecurity to the Public intended by their eſtabliſhment; for in every Department to which our Enquiries have been directed, it has appeared that the Accounts have ſeldom been taken by more than two Perſons, frequently by one; and that the other Accounts intended as Checks have been merely Copies. We therefore feel ourſelves juſtified in drawing the concluſion, that the nominal and unneceſſary multiplication of Checks is diſadvantageous to the Public, inaſmuch as it leſſens the reſponſibility of thoſe who have actually been employed in taking the Accounts.

In the Receipt of Stores, it appears to us that two Perſons are fully ſufficient to guard againſt error, and that an Account kept by Officers of a ſeparate Department would be a more effectual check againſt colluſion, than requiring the attendance of additional Perſons belonging to the Dock Yards.

As the Officers of the Cuſtoms take account of the moſt important Articles landed in the Dock Yards, for the purpoſe of collecting the Duties, we are of opinion they ſhould be directed to tranſmit Copies of thoſe Accounts to the reſident Commiſſioners, and that ſuch Copies ſhould be compared with the Certificates given by the Officers of the Yards, of the Stores received, previous to the Commiſſioners affixing their Signatures thereto.

The correct Receipt of the Articles, of which the Officers of the Cuſtoms do not take account, we conceive would be more effectually ſecured by the enforced and regular attendance of two Clerks, than by the nominal attendance of a greater number.

Should the ſuggeſtion we have made be adopted, we recommend that the Clerk of the Checque be relieved from attending the Receipt of Stores, in order that the whole of his attention, as well as that of his Clerks, may be directed to the muſtering and checking the Wages of the Workmen, and to the other important duties attached to his office.

The Certificates of Stores received from Contractors, now made out by the Clerk of the Checque, we are of opinion, ſhould in future be made out and ſigned by the Clerk of the Survey; and, after being examined and ſigned by the Storekeeper, that the Maſter-Shipwright and Maſter's Attendant

Receipt and Iſſue of Stores in Plymouth Yard: REMARKS.

Attendant ſhould certify thereon, as at preſent, the quality of the Stores.

The duties allotted to the Clerk of the Rope Yard, which partake of the nature of Storekeeper and Clerk of the Checque, are very trifling when compared with thoſe impoſed on the other Officers, and the office ſeems to have been eſtabliſhed rather for the ſake of preventing additional buſineſs being attached to the Clerk of the Checque and Storekeeper, than from the neceſſity of eſtabliſhing a ſeparate Officer for keeping the Accounts of the Rope Yard department.

As by the Regulation we have ſuggeſted, the Clerk of the Checque would be relieved from a conſiderable portion of duty now performed by him, we think he ſhould not only muſter and check the Wages of the Workmen of the Dock Yard, but of the Rope Yard alſo; and as it appears to us that the charge of the Storekeeper in the principal Yards is ſo great and multifarious as to do away all idea of perſonal reſponſibility, except in caſes of groſs neglect or miſconduct, and that the buſineſs attached to the office is more than one Perſon can ſuperintend and controul with effect, we therefore think it would be advantageous that there ſhould be two Storekeepers, which the arrangement we have propoſed would admit of, without increaſing the Eſtabliſhment, by aboliſhing the office of Clerk of the Rope Yard, and making that Officer one of the Storekeepers.

The nature of the Stores points out the allotment which might be made of the duties of theſe Officers; one might have charge of the Timber and all Carpenters Stores, and the other of Hemp, Tar, and all Boatſwains Stores. By ſuch diviſion of the duties of the Storekeeper, we think much order and regularity might be expected; the Officers would of courſe be better acquainted with the remains of each Article in ſtore, more timely ſupplies would be thereby inſured, Surveys of the remains of Stores might more eaſily be taken, and the Accounts of the Storekeepers more regularly balanced. The making up of Accounts which have been ſuffered to run five or ſix years in arrear, as in the inſtance of the late Storekeeper, without expecting the Officer to be amenable for the deficiencies, may ſatisfy thoſe who are contented with forms; but, we conceive, can anſwer no uſeful purpoſe.

The Officers charged with Stores in the Naval Service are not allowed to receive their Pay until their Accounts have been examined and approved, by which it becomes their intereſt as well as their duty to keep them with regularity. We think this principle ſhould be applied to the Officers of the Dock Yards, and that they ſhould not be ſuffered to receive their Pay if their Accounts ſhould be more than a year in arrear, unleſs reaſonable cauſe ſhould be ſhewn to, and approved by the Navy Board.

When

Receipt and Iſſue of Stores in Plymouth Yard: REMARKS.

When demands are made for Stores, we think it may be right, as at preſent, that they ſhould in the firſt inſtance be examined and approved by the Maſter Shipwright and Maſters Attendant, in their reſpective departments; but we can ſee no reaſon why the Warrants and Notes given by the Clerk of the Survey for the Iſſue of Stores ſhould be counterſigned by thoſe Officers, as it muſt be taking up their time unneceſſarily, and be productive of delay.

We are of opinion it would be advantageous to the public Service, particularly in the winter ſeaſon, if the Clerks attached to the Storehouſes and Storehouſe Labourers, were to attend to iſſue Stores from half paſt eight o'clock in the morning till three in the afternoon, as, by the preſent practice of allowing them an hour for Breakfaſt, and an hour and a half for Dinner, much of the beſt part of the day is loſt. By this Regulation, we conceive, the frequent loſs of Men from the boats of His Majeſty's Ships would be prevented, as well as the Embezzlement of Stores, inaſmuch as the Storehouſes might be ſecured, and the Boats return to their Ships by day-light; whereas, from the circumſtance of the Boats Crews having nothing to do during the Yard dinner-time, they frequently get intoxicated; and from their remaining on ſhore till dark, the boats are often prevented from getting on board their Ships till the following day.

The time which we have been able to devote to the ſubject of the Dock Yards will not allow of our entering upon a minute arrangement of the buſineſs of the ſeveral departments; but we are of opinion it is a ſubject highly deſerving the ſerious attention of the Navy Board.

In drawing up Regulations and Inſtructions for the ſeveral Officers, particular attention ſhould be had not to augment their Buſineſs unneceſſarily, nor to impoſe a greater portion of Duty upon any Individual than he can be reaſonably expected to perform.

CH. M. POLE. (L. S.)
EWAN LAW. (L. S.)
JOHN FORD. (L. S.)
HENRY NICHOLLS. (L. S.)
WM MACKWORTH PRAED. (L. S.)

Office of Naval Enquiry,
Great George-Street,
23d November 1804.

APPENDIX

TO THE

NINTH REPORT

Of the COMMISSIONERS of NAVAL ENQUIRY:

Appointed by Act 43 GEO. III.

RECEIPT AND ISSUE OF STORES IN PLYMOUTH YARD.

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APPENDIX.

PLYMOUTH YARD.

No. 1.

The Examination of JOHN NEVE SALT, Eſquire, Storekeeper; and THOMAS HOLLINWORTH, Eſquire, Clerk of the Survey in His Majeſty's Yard at Plymouth; taken upon Oath, 11th October 1803.

WHAT time did you come into your office of Storekeeper of this Yard?

I commenced the duty of Storekeeper on 1ſt April 1802.

Mr. Salt, & Mr. Hollinworth.

When you came into your office, in what manner did you receive over the different Stores placed under your charge?

A Survey was ordered by the Navy Board on the late Storekeeper's remains, taken by two Clerks from the Navy Office; they viſited the ſeveral depots of Stores, and aſcertained the remains of ſome Articles by Eſtimation; in other inſtances, where the Stores were low, by counting the remains; purſuing the particular directions of the Navy Board.

Was there a particular Survey and Account of Timber taken when you ſucceeded to your Office?

There had been a very particular Survey taken by Mr. Tucker when Aſſiſtant, and which was conſidered by the Surveying Clerks (having made a partial inſpection, and received my approval) ſufficiently correct to bring forward the charge, as ſtated in the Account.

What time were the Clerks ſent by the Navy Board employed in taking the Survey?

From the 6th of April to the 10th of May 1802.

Were all the different articles of Timber at that time particularly marked and numbered?

I believe they were.

Had the Clerks who took the Survey any reference to the Account of the remains of the former Storekeeper?

The late Storekeeper's Ledger Account being then five years in arrear, it appears to me it was impoſſible they could have ſuch reference. As I was employed during the Survey on various ſervices, I cannot poſitively ſay they had not reference to any Paper or Account.

How was you charged with the Stores?

An Account of the Survey was entered in a Book, and ſigned by myſelf, and the Clerk of the Survey.

Has any Account of the remains, as taken by the Clerks ſent by the Navy Board, ſigned by you, been remitted to the Navy Board?——Yes.

Mr. Salt. & Mr. Hollinworth.

Are the remains of the late Storekeeper now charged to your Account, or does any further ſtep remain to be taken before you become charged with them?

I have debited myſelf with the whole of the late Storekeeper's remains, as per Survey delivered on charge, in the Ledger.

Have you any reaſon to believe the Survey then taken was not correct?

I have found it incorrect in ſome inſtances, pointed them out to the Board, who has ordered them to be adjuſted.

Did you, or any one on your part, attend during the taking the whole of the Survey?

I did not, but a Clerk attended the Surveyor when the other duties of the department would admit, but was not preſent during the whole.

Did anybody attend on taking that Survey on behalf of the late Storekeeper?

No.

What was the ſtate of your Predeceſſor's Accounts at the time of your appointment?

They were very greatly in arrear, and the Ledger had not been balanced for five years.

How far have ſuch Accounts been ſince brought up?

The Ledger has been balanced for the years 1797 and 1798, and tranſcribing and abſtracting of other years have been going on, by two Clerks in my office, entered by order of the Navy Board for that purpoſe.

Do you apprehend that when the late Storekeeper's Accounts may be balanced, by the documents you have been able to collect, that his remains will be aſcertained with any degree of preciſion?

It appears that numbers of Vouchers for his Iſſues are loſt, which muſt produce incorrectneſs in the balance of the Account.

Have the Clerks employed in your office in bringing up the late Storekeeper's Accounts for the years 1797 and 1798, ſtated any difficulties which they have met with from the Accounts being loſt or miſlaid?

They have obſerved generally, that Warrants for the equipment of Ships have not been complete, a Boatſwain's or Carpenter's warrant having only been found when they expected to find both.

Do the Veſſels bringing Stores to this Yard produce Bills of Lading or Invoices of their reſpective Cargoes?

Yes, without which the Officers lately have refuſed to receive any articles; but when I came here it was not a general cuſtom.

To whom are they delivered, and where are they lodged?

They are delivered in ſome inſtances at the Commiſſioner's office, in others at the Storekeeper's office, or at the Storehouſes where the Stores are depoſited. When the Stores are received the Bills of Lading are lodged in the Storekeeper's office, and forwarded to the Navy Board with the ſections of Receipts.

What ſpecies of Stores are received into ſtore immediately on being taken out of the Veſſels?

Nothing but Hemp, that I recollect; and that is under the charge of the Clerk of the Rope Yard.

Is it uſual for Veſſels to diſcharge a conſiderable part of their Cargoes previous to any Account being taken of them?

The Cargoes of moſt Veſſels are depoſited in the Yard or Storehouſes, before they can be ſurveyed and received.

Are

Mr. Salt. & Mr. Hollinworth.

Are all Stores landed in the Yard (immediately upon their being approved by the Officers, and received) depoſited in the King's Stores; or ſo marked as to prevent their being put with the Contractor's Stores which have not been received?

All Stores received are, as ſpeedily as can be, marked as being the property of the King, and kept as diſtinct from thoſe which have not been received as is practicable.

What is the nature of the Stores uſually received by land?

Light articles, and thoſe ſupplied by Contractors living in the neighbourhood come in by land carriage.

Does any Invoice or Bill of Parcels accompany ſuch Stores as are brought into the Yard by land carriage?

Stores may be depoſited in the Storehouſes without a Bill of Parcels, but are never received in charge without its being produced.

How long has it been the practice for Contractors ſending in Goods through the gates to ſend a Bill of Parcels with them?

I have always required Bills of Parcels ſince I have been Storekeeper, previous to receiving the Goods.

Has the Warden at the gate directions not to admit any Goods into the Yard without a Bill of Parcels accompanying them?——I believe not.

To whom is ſuch Bill of Parcels delivered?

Sometimes to the Commiſſioner, but more frequently left at the Storekeeper's office, or at the Storehouſes where the Stores are depoſited.

Are ſuch Goods examined by the Bill of Parcels at the time of their being depoſited in the ſeveral Storehouſes?

Not generally; frequently the Receipt of the Stores has been delayed for want of the Bill of Parcels.

Do you think it would be advantageous that the Bill of Parcels ſhould always accompany the Goods depoſited by the Contractor in the ſeveral Storehouſes, and that the perſon in charge of the Stores ſhould compare the Bill of Parcels with the Stores delivered?

Certainly;—and it would be advantageous to have the date of the order and the Price affixed againſt each article.

Are the Stores ſurveyed, and received immediately upon their being brought into the Yard, or are there particular days for the Survey and Receipt of Stores?

Tueſdays and Fridays are ſurveying days, and the Stores are received as promptly as poſſible, after being ſurveyed and approved.

Where are the Stores lodged previous to their being ſurveyed and received?

In the Storehouſes where they are ultimately to be depoſited.

Is it practicable for the Clerks or Labourers, if ſo diſpoſed, to place with the Contractor's Stores articles of the ſame kind belonging to the King, ſo that the Contractor may be paid for more than he has delivered?——It is poſſible.

Do you conceive it would be advantageous to have receiving Rooms for the Survey of ſuch Stores as are not received on the Wharfs immediately on being landed from the Veſſels, unconnected with, but contiguous to the Storehouſes, where ſuch Stores are to be eventually depoſited?——Highly deſirable.

What Officers ſurvey Stores previous to their being received?

The Maſter Shipwright, Maſter Attendant, Clerk of the Rope Yard, and Maſter Rope-maker, attend the Surveys of all articles in their reſpective Departments, accompanied with the Clerk of the Checque, Storekeeper, and Clerk of the Survey, with the exception of Hemp.

On

Mr. Salt, & Mr. Hollinsworth.

On the Survey and Receipt of Stores, do the ſeveral Maſter Workmen attend to examine the quality of the Stores uſed in their ſeveral Departments?

The Maſters of Trades always attend, and report to the Officers their opinion of the fitneſs and quality of the article for the Service.

Are the Stores rejected, as being unequal to Contract, allowed to remain long in the Yard?

They are generally taken away promptly; but inſtances have occurred wherein the Officers have been obliged to apply for their being taken away.

Are there any Stores now remaining in the Yard which have been rejected a conſiderable time?

There are ſome Rafters, which were a ſurplus above the quantity contracted for, and which have been in the Yard ſeven months.

Is there any ſpecies of Stores which you receive by a different Weight or Meaſure from that by which you iſſue?

Canvaſs only; which is received at thirty-ſeven inches to the Yard, and charged to and iſſued by the Storekeeper at thirty-ſix inches to the Yard.

Is ſuch practice attended with trouble, and liable to error?

Certainly, as it applies to the Storekeeper's Iſſues.

Is it attended with any advantage?——None that I am acquainted with.

Are the Caſks containing liquid Stores gauged to aſcertain the Quantities?

All Liquids are received by gauge or meaſure, except Oil and Turpentine, which are received by weight, the former ſeven pounds and a half for a Gallon, the latter ſeven pounds and a quarter to a Gallon.

In what manner are the Stores received which are ſent from His Majeſty's other Yards?

A Clerk from the Storekeeper's Office attends on board the Tranſport to take an Account of the Stores delivered, which is afterwards compared with the Bill of Lading.

Is there any Report made as to the deficiency or improper quality of Stores ſent from any of His Majeſty's Yards?

Yes, always where the quality of the articles is not conſidered fit for the Service:—great differences have exiſted between the Bills of Lading and the actual Receipts, which formerly were adjuſted by the reſpective Storekeepers, but are now ordered, when the caſe may occur, to be ſtated to the Navy Board.

How is the Storekeeper charged with the ſeveral Articles manufactured in the Yard?

Articles made by the Maſter Maſt-maker, Boatbuilder, Joiner, Houſe Carpenter, Maſter Smith, Sail-maker, Cooper, Plumber, Brazier, Lockſmith, Colourmen, are conferred to the charge of the Storekeeper by Converſion Note, ſigned by the Maſter Shipwright, Maſter Attendant, Timber-maſter, and Clerk of the Survey, as the Service applies. Cables, Cordage, Lines, Laſhing, and all articles ſupplied from the Rope Yard, were ſent into Store without any Note or Bill of Parcels at the time the Storekeeper came to the Yard, but he has for ſome months paſt required Notes from the Maſter Rope-maker, ſtating the particulars of each delivery; he has applied for a weekly or monthly Account to be rendered him, to guide him in making his charge in the monthly ſections of Receipts, which the Clerk of the Rope Yard declined giving, alledging it had never been the practice. The Storekeeper is therefore obliged to continue the cuſtom of ſending a Clerk to extract the quantities ſupplied from the Clerk of the Rope Yard's books, for the above purpoſe.

How does the Storekeeper carry the Stores received to his Account?

Mr. Salt, & Mr. Hollinworth.

The entries in the rough Receipt Books are transferred to the monthly Sections of Receipts, which are examined by the Chief Clerks of the Checque, Survey, and Storekeeper's offices; the Charge is abſtracted from the Sections, and, with the Stores received with Bills of Lading from other Yards, and the ſupplies from the Rope Yard, are conſolidated, and carried into the Ledger.

What Checks are there upon the Storekeeper's duly debiting himſelf with all the Stores received?

The Sections, which compriſe the whole of his Receipts, accompany the balanced Ledger ſent to the Navy Office.

What is the proceſs of ſupplying the Ships in Commiſſion with Stores?

When a Ship is firſt commiſſioned, Warrants are made out by the Clerk of the Survey for ſupplying her with the eſtabliſhed Quantity of Stores according to her Rate, and the time and ſervice for which ſhe is ordered to be fitted:—After a Ship has been once ſupplied with her proper Quantity of Stores, any Supplies that ſhe may afterwards ſtand in need of are obtained by a Demand, ſigned by the Captain or Commanding Officer of the Ship (with a certified abſtract of the remains) approved either by the Maſter Shipwright or Maſter Attendant, in their reſpective Departments, which Demands are alſo, by a late Order, to be approved by the Commander in Chief of the Port; after which a Note is made out by the Clerk of the Survey, directing the Storekeeper to iſſue ſuch Stores. Notes and Warrants for Stores, to be ſupplied to Ships, are not only ſigned by the Clerk of the Survey, but the Maſter-Shipwright and Maſter-Attendant in their reſpective Departments. Such Notes are entered in the Clerk of the Survey's Books, and a charge kept againſt either the Boatſwain or Carpenter of the Ship demanding the Supplies. On the Receipt by the Storekeeper of the Warrant or Note from the Clerk of the Survey's office, it is numbered and regiſtered in the Storekeeper's office, and tranſmitted by a Meſſenger to the Storehouſes to be iſſued from.—As Stores are iſſued, they are ſolved off, or noted as delivered on the Warrant; and when the Quantities iſſued do not correſpond with the Warrant, the actual Quantity delivered is noted thereon.—When the Boatſwain and Carpenter apply to indent, the ſeveral Warrants upon which Stores have been iſſued to them are collected, and they are charged with what have been iſſued to them; and in caſe all the Articles allowed have not been ſupplied, he applies to the Storekeeper for a Bill of Credit to enable him to get them at any other Port, and the Articles contained in ſuch Bills of Credit are then charged to him in the Clerk of the Survey's Office.

What is the proceſs of ſupplying the Ships in Ordinary with Stores?

The Stores ſupplied to Ships in Ordinary are iſſued in the ſame way as to thoſe in Commiſſion, except that the Demands originate with the Warrant Officers, and are approved by the Maſter Shipwright and Maſter Attendant in their reſpective Departments.—The Supplies to Ships in Ordinary are in general in lieu of Articles unſerviceable.

What is the proceſs of iſſuing Stores for the general uſes of the Yard to the Cabinkeepers?

Under authority of Credit-Notes, originating in the Maſter-Shipwright's office, ſigned by him and the Clerk of the Survey; when they are tranſmitted to the Storekeeper's office they are regiſtered and numbered, and ſent to the Storehouſes to be acted on.

How is the Storekeeper acquitted of ſuch Stores?

By Notes ſtating the Quantities expended on the Ships, and different Services, which are ſigned by the Maſter Shipwright and Clerk of the Survey, and is the authority for acquitting the Storekeeper to the amount of the Note.

Mr. Salt, & Mr. Hollinworth.

In what manner are the Cabin-Keepers charged with the Stores remaining in their poſſeſſion, at the end of every month?

The Books of the Cabin-Keepers are balanced every month; the Credit-Notes are examined by a Clerk from the Storekeeper's and Clerk of the Survey's offices, to aſcertain whether the Cabin-Keepers have charged themſelves with the Stores mentioned in the Notes, which is added to their former remains. The Quantities of Stores then ſtated by them to be expended, (and to which the Initials of the Quartermen or Perſons taking away ſuch Stores from the Cabin-Keepers are affixed) are examined and deducted from their former remains, and the Quantities iſſued in the laſt month, which leaves the remains with which they are charged in the enſuing month. —An Actual Survey of all Stores remaining in the hands of the Cabin-Keepers is taken every three months by the Clerk of the Survey or one of his Inſtruments, and one of the Maſter Shipwright's Aſſiſtants; when the quantities remaining in their hands are aſcertained, and compared with the Expenditure of the three preceding months and their former remains.

How does the Storekeeper credit himſelf with the Stores iſſued, balance, and paſs his Account?

The Iſſue-Notes are arranged, and tranſcribed monthly; from theſe tranſcripts, Abſtracts are formed, and the Totals of ſuch Abſtracts are carried to the Credit in the Ledger, under the head of "Iſſues." The original Notes and the Tranſcripts accompany the balanced Ledger quarterly to the Navy Office. The Ledger is balanced by adding the Receipts in the Quarter to the remains of the laſt Quarter, and deducting the Iſſues, and the remains are carried on as a Charge to the ſucceeding Quarter.

What Checks are there upon the Storekeeper's duly crediting himſelf with the Stores iſſued?

The Monthly Tranſcripts are examined by the original Notes of Delivery; the Maſter-Shipwright's Iſſues by a Clerk from his office, the Maſter-Attendant's Iſſues by a Clerk from the Survey-Office.

What is the proceſs of receiving, condemning, and charging the Storekeeper with old and decayed Stores?

The decayed Stores from Ships being landed, Perſons are appointed by the Maſter Attendant or Maſter-Shipwright, accompanied by a Clerk from the Survey Office, who take a regular Account on the ſpot of the different Articles, and ſtate for what Service they are fit; which Account is brought to the Survey-Office, where a Warrant is made out agreeably thereto for charging the Storekeeper therewith.—The Cabin-Keepers bring the Stores worn out or broken into the Storehouſe, where a Clerk attends from the Survey-Office to examine, and take an Account of them; and Notes are made out from ſuch Account for charging the Storekeeper with the old Materials that may be of uſe.—Old Iron and Copper Bolts, Nails, and Sheathing, from Ships breaking up or repairing, are in the firſt inſtance depoſited with the Cabin-Keepers, and transferred to the Charge of the Storekeeper by the Survey-Office.

On the diſmantling of a Fleet, in what manner are the Stores received and charged to the Storekeeper?

Preciſely in the ſame way as Stores returned.

Ewan Law.
Henry Nicholls.
Wm Mackworth Praed.

J. N. Salt.
Thos Hollinworth.

Mr. Salt.

The further Examination of JOHN NEVE SALT, Eſquire, Storekeeper of His Majeſty's Yard, Plymouth; taken upon Oath, 13th October 1803.

IS there any Order or Regulation for taking actual Surveys of the Stores under your charge periodically?

None that I know of.

Would it be practicable to take ſuch actual Surveys periodically?

It is practicable, but it muſt be very difficult to aſcertain a correct Account of remains, while receiving and iſſuing from a Storehouſe go on during ſuch Survey.

What time do you apprehend it would take to make an actual Survey of the Timber and other Stores in this Yard?

From three to four Months, according to the ſtate of the Stores, but leſs if the Articles of Nails, &c. ſtowed in Bins, were taken according to the graduated marks of their Contents.

Might not ſuch an Account of Stores be taken in much leſs time if different Clerks were appointed to take Account of the different ſpecies of Stores at the ſame time?

Certainly; I ſhould think if ſets of Clerks were appointed to each Storehouſe, and a proper number for the out-door Stores, it might be done in three Weeks or a Month.

Can you compute by the Accounts of Stores kept by you, or by any other means, the Amount of the Loſs which Government ſuffers by the Embezzlement of Stores from this Yard, in any given period?——No.

Can you form any conjecture of the Amount of ſuch Loſs?——I cannot.

Have you reaſon to believe the Amount is very conſiderable?

I have heard it is very conſiderable, but I believe it to have been much leſſened ſince the late Act reſpecting Embezzlement, which paſſed I believe in 1800.

In your experience ſince you came to this Yard, have you diſcovered any means or precautions not before adopted, for more effectually preventing ſuch Loſſes by Embezzlement?

I have cauſed every thing to be broad-arrowed immediately upon being received, which I believe was not formerly in all inſtances the caſe, and locked up various Articles of Copper and other Metals in Bins I conſtructed to contain them, which before ſtood in open Boxes ſubject to Embezzlement.—I have alſo cauſed a Mark to be affixed on all Plank delivered from the Yard to Carpenters of Ships, or taken off by Shipwrights, without which Mark the Warders have directions not to ſuffer it to paſs.

Can you ſuggeſt any further means or precautions which might be adopted for that purpoſe?

I do not at preſent recollect any.

Are there ſeveral Artificers who come and go to and from the Yard by water to their Homes?

There are Boats which take the Yard People to and from Millbrook, Tarpoint, and Saltaſh, where they reſide.

Do you apprehend if the Artificers and Labourers were all obliged to paſs through the gate of the Yard, inſtead of going home from the Yard in Boats, it would be likely to check Embezzlement?

Certainly, as there are four Warders conſtantly attending at the gate, beſides the Warden and the Boatſwain; and the Shipwright Officers attend there on their People going out.

Ewan Law. *J. N. Salt.*
Henry Nicholls.
Wm Mackworth Praed.

Mr. Salt.

The further Examination of JOHN NEVE SALT, Esquire, Storekeeper of His Majesty's Yard at Plymouth; taken upon Oath, 14th November 1803.

At what hours do the Clerks attend to issue Stores to the Fleet?

They come in at bell-ringing in the Morning, and attend until bell-ringing in the Evening, except the Breakfast and Dinner Hours; the former from eight to nine o'clock in the Morning, and the latter from twelve to two o'clock in Summer, and from twelve to half past one in Winter.

What objections do you see to the Clerks and Storehouse Labourers attending in the Winter Season to deliver Stores for the Fleet, from half past eight in the Morning, to three o'clock in the Afternoon?

None whatever, and I think it would be advantageous to the Service.

J. N. Salt.

Ewan Law.
John Ford.
Henry Nicholls.

No. 2.

The Examination of Mr. JOHN ELLIOTT, late a Storehouse Foreman in His Majesty's Yard at Plymouth; taken upon Oath, 28th October 1803.

Mr. Elliott.

BETWEEN what periods was you employed in this Yard?

I was entered in the Yard in the year 1782, and left it in 1802.

How was you employed?

I was employed first as a Labourer, was afterwards a Storehouse Labourer for sixteen or seventeen years, and was a Foreman about two years.

What was the nature of the Stores kept in the Storehouse in which you was a Foreman?

Leather, Candles, and Copper Sheets, Nails, and Bolts.

How often were the Candles usually brought into the Yard?

In the Winter time almost every receiving day, which is twice a week.

In what packages were the Candles sent in?——In Chests.

Have you ever known any Candles to be sent out of the Yard in those Chests, or in any other way?

Never, except those rejected as inferior to Contract.

During the time you was Foreman, how many Chests of Candles were returned to the Contractor, as inferior to the sample of the Contract?

Some might have been returned three or four times, about three or four Boxes each time.

Have you ever known any Candles that had been received, placed with the Contractor's Candles that had not been received?——No.

Have you any reason to believe that any Contractor has been paid for a greater quantity of any Article than he has actually sent into the Yard?——No, I have not.

What fees did you usually receive from Contractors while you was a Storehouse Foreman?

At Christmas-time they generally used to give something among the people to drink, from five Shillings to half a Guinea from each Contractor among the whole.

John Elliott.

Ewan Law.
John Ford.
Henry Nicholls.

No. 3.

The Examination of THOMAS TOWNSHEND, Storehouſe Labourer in His Majeſty's Yard at Plymouth; taken upon Oath, 28th October 1803.

Mr. Townſhend.

HOW long have you belonged to the Yard?—Nearly twelve Years.

How have you been employed?

As a Rope-houſe-Labourer; in the Ordinary; a Yard Labourer; and about four years a Storehouſe Labourer.

What was the nature of the Stores kept in the Storehouſe in which you was a Labourer?

Candles, Nails, Copper, and various other Articles.

How often have Candles been uſually brought into the Yard?

In the Winter ſeaſon ſometimes four or five times a Week.

In what Packages were the Candles ſent in?——In Boxes.

Have you ever known any Candles to be ſent out of the Yard in thoſe Boxes, or in any other way?

Never one to my knowledge, except ſuch as were refuſed as inferior to the Sample of the Contract.—The Boxes have always been ſearched to ſee that they were empty.

Have many Candles been refuſed?——Yes, many; they were very bad.

Have you ever known any Candles that had been received, to be placed with the Contractor's Candles that had not been received?

No, I have heard of ſuch Things formerly, when George Thorne was Foreman.

Ewan Law.
John Ford.
Henry Nicholls.

Tho' Townſend.

No. 4.

The Examination of Mr. JOHN HOLTEN, Storehouſe Labourer in His Majeſty's Yard at Plymouth; taken upon Oath, 28th October 1803.

Mr. Holten.

HOW long have you belonged to the Yard?——Since 1783.

How have you been employed?

Firſt as a Yard-Labourer, and as a Storehouſe-Labourer between thirteen and fourteen Years.

What was the nature of the Stores kept in the Storehouſes in which you have been a Labourer?

Blocks, Canvas, Pump-Geer, Tallow, and many other Articles.

In what Packages was Tallow uſually ſent into the Yard, and how many at a time?

In Caſks; if large Caſks, one at a time, in Carts; and if ſmall, three or four; ſometimes it came by water.

Mr. Holten. Have you ever known Tallow to be taken out of the Yard by the conveyance in which it came in, or in any other way?

No, never, unleſs iſſued by Warrant, or to be ſent to the eaſtern Yards.

Have you ever known any Tallow that had been received, to be placed with the Contractor's Tallow which had not been received?——No.

Have you ever known a Caſk of Tallow to be taken out of the Yard as an empty Caſk?

No, I never ſaw a Tallow Caſk go out of the Yard. They are always knocked to pieces.

Have you any reaſon to believe that any Contractor has been paid for a greater quantity of any Article than he has actually ſent into the Yard?

No, not to my knowledge.

Ewan Law. *John Holten.*
John Ford.
Henry Nicholls.

No. 5.

The Examination of JACOB SUMPTER, Storehouſe Labourer in His Majeſty's Yard at Plymouth; taken upon Oath, 28th October 1803.

Mr. Sumpter. HOW long have you belonged to the Yard?——About fourteen years.

How have you been employed?

I was firſt a Yard Labourer, and between ſix and ſeven years a Storehouſe Labourer.

What was the nature of the Stores kept in the Storehouſes in which you was a Labourer?

Copper, Slops, Candles, Tallow, and various other Articles.

How often have Candles been uſually brought into the Yard?

In the Winter ſeaſon three or four times a Week.

In what Packages were the Candles ſent in?——In Cheſts.

Have you ever known any Candles to be ſent out of the Yard in thoſe Cheſts, or in any other way?

No, none, except thoſe refuſed as being unequal to Contract, which happened twice while I was at the Storehouſe.

Have you ever known any Candles that had been received, to be placed with the Contractor's Candles that had not been received?——No.

Have you any reaſon to believe that any Contractor has been paid for a greater Quantity of any Article than he has actually ſent into the Yard?

No, I have not.

In what Packages was Tallow uſually ſent into the Yard, and how many at a time?

In Caſks; I only ſaw one Receipt, and at that time there were eighteen Caſks.

Have

Mr. Sumpter.

Have you ever known Tallow to be taken out of the Yard by the conveyance in which it came in, or in any other way?

No, no other way than when refuſed, or iſſued by Warrant to the Ships.

Have you ever known any Tallow that had been received, to be placed with the Contractor's Tallow that had not been received?——No.

Have you ever known a Caſk of Tallow to be taken out of the Yard as an empty Caſk?——No.

Ewan Law. *Jacob Sumpter.*
John Ford.
Henry Nicholls.

No. 6.

The Examination of Mr. THOMAS NETHERTON, Firſt Clerk to the Clerk of the Checque in His Majeſty's Yard at Plymouth; taken upon Oath, 28th of October 1803.

Mr. Netherton.

WERE the Clerk of the Checque's books of the Receipt of Stores regularly kept up during the late War?

Yes, except the Receipt Book of Timber, Thickſtuff, and Plank.

Were the entries made in them from the Clerks Rough Receipt Books, or from the Storekeeper's or Clerk of the Survey's Books?

As far as came to my knowledge the entries were made from the Rough Books, except in caſes where no Clerk from the Clerk of the Checque's office has attended, when the entries were copied from the Storekeeper's or Clerk of the Survey's books.

From what Documents were the Bills and Certificates for Timber made out?

From the Receipt Book of the Maſter Shipwrights, Storekeepers, or Clerk of the Survey's Offices, when the Clerk of the Checque's books were incomplete.

Were the Receipt Books for Timber frequently incomplete?——Yes they were.

Thos Netherton.

Ewan Law.
John Ford.
Henry Nicholls.

No. 7.

The Examination of Mr. JOHN KNAPMAN, Second Clerk to the Storekeeper in His Majeſty's Yard at Plymouth; taken upon Oath, 14th October 1803.

Mr. Knapman.

BETWEEN what periods did you attend the Receipt of Maſts and Fir Timber in this Yard?——From October 1780 to about October 1802.

What has been the practice in receiving Maſts and Fir Timber from Contractors in this Yard?

The Veſſels were diſcharged afloat, and the Maſts were taken into the Maſt Pond; and the Timber landed, ſome at the Maſt Pond, and ſome at the head of

Mr. Knapman.

of the Boathouſe Slips, and laid in different parts of the Yard, as there might be room for it. After the Timber was landed, two or three Shipwrights, appointed for the purpoſe, examined and prepared it for ſurvey, which might take place from two or three days to a fortnight after its being landed, according to the number of Ships diſcharging at a time. When the men reported the Timber ready for ſurvey, we uſed to ſend a man from the Crane Office, to acquaint the Maſter Shipwright and the Officer whoſe week it might be to attend the receipt, that it was ready for ſurvey; when the Maſter Shipwright and the Officer uſed to come down and ſurvey the Timber, a perſon on the part of the Contractor ſometimes attending on his behalf, but not generally. The Maſter Shipwright and the other Officer were ſometimes called away upon other duty; the Builder's Meaſurer and Clerks uſed then to meaſure and receive the Timber, and put by for ſurvey ſuch pieces as were defective, for the Officers to decide the Abatements proper to be made. At the time of being ſurveyed and approved, the contents of each piece were raſed in at the ſide; and after that, Shipwrights uſed to cut in the contents and the broad arrow in the butt, after which it was ſtowed away.—The Maſts were prepared for ſurvey in the ſame manner as the Fir Timber, the Maſter Maſt-maker directing the ſetting-off the diameter and quarters previous to ſurvey, and each of the Officers was acquainted when the Maſts were ready for ſurvey. On the receipt all the Officers in general attended, and after the Maſts were meaſured, an Account uſed to be taken of them, and marked in the ſame way as the Timber.

Was the Fir Timber and Maſts always marked upon receipt?——Always.

Were there any Maſts or Fir Timber rejected during the late War, as being unequal to contract?

There might be a piece or two, as well as I can recollect, and one or two Maſts: when they were defective, proper abatements were made, at the diſcretion of the Maſter Shipwright.

Did the late Storekeeper always attend at the Receipt of Maſts or other Stores?

He uſed to attend occaſionally.

Was it ever cuſtomary on the Receipt of cargoes of Fir Timber, for the Clerks and Meaſurers to receive the Timber, and lay by for ſurvey ſuch only as they deemed to be unfit for His Majeſty's ſervice?

We never received any Timber until it had been ſurveyed or looked at by the Maſter Shipwright.

Was the Timber always meaſured, and by whom?

The Timber was always meaſured by the Maſter Shipwright's Meaſurer, a Clerk from the Clerk of the Checque's office, one from the Storekeeper's office, and one from the Survey Office; ſometimes the Clerk of the Clerk of the Checque and Survey Clerk were not preſent.

Was it ever cuſtomary to employ Labourers to meaſure the Timber?——No.

Was there much Maſt and Fir Timber received in this Yard during the late War, purchaſed on Commiſſion?——Great quantities.

Was a diſtinct Account of the Quantity of Maſt and Fir Timber received on Commiſſion, ever ſent to the Navy Board?

I do not know; but I think the Navy Board called for ſuch an Account about twelve Months ago.

Was it uſual to note the quality of the Maſts and Timber received on Commiſſion in the Receipt books?

Yes, exactly the ſame as if received by Contract.

Was any of the Fir Timber received by Commiſſion inapplicable to the general purpoſes of the Yard?——No.

Was

Mr. Knapman.

Was there, with the Riga Timber ſent on Commiſſion, many ſhort pieces which would not have been received from Contractors?

Yes, a great number of them; there were no lengths fixed for the Commiſſion Timber; whatever was ſent we received.

To what uſes were thoſe ſhort pieces of Fir Timber applicable?

For carved work, and the Shortſtuff between the Ports of Frigates.

Were they charged to the Storekeeper as Timber?——Yes, always.

Was the Commiſſion Timber more defective than that ſerved in by Contract?

No, I do not believe it was.

As you have ſaid there were very few pieces of Timber rejected in the courſe of the laſt War, was it frequently found neceſſary to make Abatements on Account of the defects of ſuch Timber?——Yes.

Was there much Maſt and Fir Timber received in 1800?

Yes; there were many Maſts, and the following quantities of Fir Timber received in 1800; ninety-nine Loads fifteen feet of Riga Fir Timber received from Mr. Cornwall Smalley on Commiſſion; and the following on Contract:

		Loads.	Feet.
Riga Fir Timber - - -		193	19
Dantzick Fir Timber - -		875	39
Fir Baulk - - -	1ſt Sort	324	18
	2d D°	501	1

In all one thouſand nine hundred and ninety-three Loads forty-two feet.

Examine the Sections of Receipts for 1800, and ſtate whether any Abatements were made, either in the Price or qualification, in conſequence of defects found in Fir Timber or Maſts received in that Year?

None in Fir Timber; but there appear Abatements in two Maſts, one of one Inch, and the other of half an Inch.

Were the Maſts received on Commiſſion in general of larger or ſmaller dimenſions than thoſe received on Contract?

Some of the Commiſſion Sticks were very ſappy, and we were obliged to reduce them down till we came to the ſpine or ſound Wood, before we could aſcertain the diameter.

Was you employed during the late War in the receipt of Engliſh Timber?

Yes.

Was it always ſurveyed previous to its being received, and by whom?

It was always ſurveyed by the Aſſiſtants to the Maſter Shipwright.

By whom was it meaſured?

The length and ſiding of the Timber was always meaſured by the Shipwrights, who prepared the Timber for ſurvey; and the Moulding by the Maſter Shipwright's Meaſurer and a Clerk from the Clerk of the Checque's office, one from the Storekeeper's, and one from the Survey Office; ſometimes the Clerk of the Checque and Survey's Clerk were not preſent, and occaſionally I was abſent at the Office to make up the annual Accounts.

What Officers and Clerks attended the receipt?

The Aſſiſtant was always there to qualify the Timber; the Surveying Officer for the week uſed to be there ſometimes with him; the Maſter Shipwright's Meaſurer, the Clerk of the Checque's, Storekeeper's, and Survey's Clerks attended occaſionally. I have been there frequently.

Have you reaſon to believe that Engliſh Timber has been received without the preſence of any Officer?——No.

Mr. Knapman.

During the late War was the Timber compared with the Purveyor's Reports previous to its being received?——Not always.

Was it generally done?——It was.

Was the Timber from the Foreſt of Dean invariably compared with the Purveyor's Reports, previous to its being received, and the pieces received ticked off on the Report?——No, I do not believe it was.

What Checque was there upon the Timber from the Foreſt of Dean being duly delivered at the Yard?——I do not know of any Checque.

Were the Contents of the Timber, the Names of the Officers attending the Receipt, and the Yard Number always ſtamped on the Logs, on being ſurveyed and approved?

Not always, it uſed to be done regularly till within three or four Years paſt.

How came it to be diſcontinued?

By neglect;—there was ſuch a Quantity of Timber came in at that time, the Man could not do it, and this Man after that ſpoke to the Builder to get a Perſon to mark the Timber, as he was ſo buſily employed on the Receipt of Timber. Thomas Stephens, the Perſon appointed to mark the Timber, can give a better account of the buſineſs than I can.

At the time it was the practice to ſtamp the Initials of the receiving Officers on the Timber, were the Initials of ſuch Officers only as were preſent ſtamped on the Timber, or the Initials of thoſe whoſe turn it might be to attend, whether they were preſent or not?

The Initials of the Officers who attended were ſtamped in, and never any other Perſon's.

Ewan Law. *John Knapman.*
Henry Nicholls.
Wm Mackworth Praed.

The further Examination of Mr. JOHN KNAPMAN; taken upon Oath, 15th October 1803.

DID Thomas Stephens conſtantly attend the Receipt of Timber during the late War?——Yes.

Was it uſual for the Maſter Shipwright or his Aſſiſtant to attend at the Receipt of Engliſh Timber?

The Aſſiſtant uſed to qualify the ſided Timber, and put the Abatements, and generally we meaſured and received it at the ſame time; but ſometimes the Aſſiſtant qualified and marked the Abatements on a Cargo of Timber in the Forenoon, and we afterwards received it ſometimes in the Afternoon, and at other times a Day or two Days afterwards.

Has rough Oak Timber ever been received during the late War, without any of the receiving Officers being preſent?

It ſometimes has, and ſometimes has not.

Has Timber been more frequently received in the preſence of the Receiving Officers, or without any of them being preſent?

Without the Clerk-Officers being preſent.

Were the Clerk-Officers, during the late War, directed to attend at the Receipt of Stores?

Yes, I believe there was a Board's Order for it; they took it in turns Weekly.

Did

Mr. Knapman.

Did the Storekeeper conſtantly attend the Receipt of Timber in his turn?
He uſed to attend ſometimes when the Aſſiſtants were qualifying it, and would go away again in the courſe of ten Minutes or a quarter of an Hour.

Did he attend the Receipt of the Timber?——No.

Did the Clerk of the Checque conſtantly attend at the Receipt of Timber in his turn?——No.

Did the Clerk of the Checque ever attend during the latter part of the late War?
No.

Did the Clerk of the Survey conſtantly attend in his turn?
The Clerk of the Survey would walk down ſometimes at the time of qualification, and ſtay for a quarter of an hour, and then go away.

Has rough Oak Timber, during the late War, ever been received without the preſence of a Clerk?——It has been the caſe.

Was it frequently the caſe?——No.

By whoſe directions was Timber received without the preſence of any Clerks?
There was no order; it was done to expedite the Buſineſs.

Have you, in ſuch caſes, copied the Account of the Receipt of Oak Timber from the Builder's Meaſurer's Account?——Yes.

Did the Receiving Officers attend more to the Receipt of Maſts than of Timber?
Yes.

Have Maſts ever been received without the Receiving Officers being preſent?
Yes.

Did the Clerks conſtantly attend the Meaſurement and Receipt of Maſts?
They did, unleſs the other duty of the Office, as I ſuppoſe, required their Attendance at the Offices; and then they uſed to take the Account from the Gentleman who attended the Receipt.

How long has it been uſual for the Receiving Clerks to ſign the Section of Receipts?
Since 1797.

Have the rough Receipt Books kept by the Clerks in the Storekeeper's Office ever been ſent to the Navy Board, before the Sections of Receipts have been examined by them?
Not as far as relates to Timber, during the time I was employed upon the Receipt of it.

Have you ever known an inſtance of Bills or Certificates to Contractors having been made out from the Sections of Receipts, without the Sections having been examined by the rough Receipt Books?
No Bills for Timber have been made out from the Sections previous to being examined by the rough Receipt Books.

Were the Contractors, or any Perſons for them, in the practice during the late War of making Preſents or giving Fees to the Clerks and Builder's Meaſurer employed in the Receipt of Timber?——Yes.

What was the nature of the Preſents or Fees, and what was their annual amount?
The Clerks to the Clerk of the Checque, Storekeeper, and Clerk of the Survey, and the Builder's Meaſurer, uſed to receive two Guineas upon every one thouſand Pounds each for paſſing the Bills:—out of my part I allowed the firſt Clerk a Guinea a Thouſand.—The average annual Amount of my Fees during the late War till 1798, was about £. 80 or £. 85 a-year; and after that time two hundred and ſeventy-ſix Pounds a year.

Did

Mr. Knapman. Did you occaſionally receive any Preſents or Fees more than you have before mentioned?

Yes, I have: About 1798 the Clerks wrote to the Contractors, and they increaſed the allowance; what I received was £. 3. 10*s.* a Thouſand for billing and receiving; but I have received no Fees or Preſents of any kind ſince the laſt Regulations, and the oath reſpecting Fees then adminiſtered.

Has it been uſual for the Agents ſending Stores to the Yards on Commiſſion, to make Preſents or pay Fees to the Clerks?

No, I never received any thing on Commiſſion Goods.

John Knapman.

Ewan Law.
John Ford.
Henry Nicholls.

No. 8.

The Examination of THOMAS STEPHENS, Labourer in His Majeſty's Yard at Plymouth; taken upon Oath, 14th October 1803.

Mr. Stephens. WHAT particular Duty do you now perform?

I attend at the Survey of Timber, and raſe or cut in with a knife, made for that purpoſe, the Qualification and Abatements, in conſequence of defects, if required; and raſe in the contents after it has been meaſured.

How long have you been ſo employed?——Thirty-ſix years laſt month.

Is there any Perſon in the Yard who has been ſo much preſent at the Receipt of Timber as yourſelf?——No.

During the late War, who generally attended at the receipt of Timber?

The Maſter-Shipwright or one of his Aſſiſtants, and either the Clerk of the Checque, Storekeeper, or Clerk of the Survey; they took it in turns weekly.

Did the Storekeeper attend in his week?——Not every day in the week.

How many days in the week do you think he attended when it was his turn?

Sometimes all the week, and ſometimes not above half.

Did the Clerk of the Checque attend in his turn?

Not lately; not for the laſt two years he was in the Yard.

Who attended for the Clerk of the Checque in his abſence?——No one.

Did the Clerk of the Survey regularly attend in his turn?——Pretty regular.

Was Timber always ſurveyed previous to its being received, and by whom?

It was always ſurveyed before it was meaſured, and looked at by a Shipwright-Officer and a Clerk-Officer, when there.

Has Timber ever been received by the Meaſurers, and ſuch only put by for Survey as they might deem unfit for the Service?

That has been the caſe upon ſhoring Baulk, but not on Oak Timber.

Did the Maſter-Shipwright's Meaſurer, and a Clerk from the Clerk of the Checque's, Storekeeper's, and Clerk of the Survey's Offices, conſtantly attend at the receipt of Timber?

I cannot ſay that all four were always there; in the general run they were.

Have

Mr. Stephens.

Have you known Timber received by one Clerk only, and the Builder's Measurer?
Yes, I have.

Have you known Timber received by the Builder's Measurer only?
Yes, I have; in order to carry the Work forward.

When the Builder's Measurer only received the Timber, who measured it?
If it was rough Timber I took the measure with the Calipers, and he measured it with the sliding Rule, and calculated the contents.

Did the Clerks afterwards copy from the Builder's Measurer's Book?
They did; as they did not mistrust him.

Has there been any period when the Clerk-Officers have not in general attended the Receipt of Timber?
There were some particular times that they did not attend.

Who actually took the measure of the Logs?
If sided Timber, one of the Timber-Tasters measured the length and sidings, and rased it on the Log previous to Survey. The Clerks used to measure the Mouldings themselves; but of late years sometimes I have done it, and sometimes the other Timber-Taster.—In rough Timber one of the Timber-Tasters measured the different lengths, according to the growth of the Trees, and rased them on the Logs, and I measured the diameters with the Calipers at the different lengths, and put the Calipers on the Measurer's Rules.

Who was present with the Timber-Tasters when they measured and put the lengths and sidings on the Logs?——No one.

Was the Timber, previous to its being received, always compared with the Purveyor's Reports, and the Logs received ticked off in the Report?
It has been very frequent, but upon sided Timber it was omitted from 1792 to 1801, and upon rough Timber the Purveyor's Report has not been compared at the time of Receipt for about ten years.

Was the Timber after survey always marked with the Initials of the Receiving Officers, the date of Receipt, and contents of the piece?
There was a neglect for some time; about two years, I believe 1798 and 1799; and in consequence of the pressure of business, I then applied to the Master Shipwright for assistance, who directed one of the Timber-Taster's to do the business, but have reason to think he did not mark all either with the dates or Initials.

When you used to put the Initials of the Officer's Names on the Logs, did you put the Names of any that were not actually present?
Yes, I put the Initials of the Officer whose week it was, or else the Initials of no Clerk-Officer would appear on the Logs.

Did you generally attend the Survey of Masts and Fir Timber?——Yes.

What Officers attended the Survey of Masts?
Three Clerk Officers, and the Builder and two of his Assistants mostly, except the Clerk of the Checque, who did not attend for the last two years he was in the Yard.

What Officers attended at the receipt of Fir Timber?
The Master Shipwright or his Assistant generally attended, except on shoring Baulk; and that he would look at, and tell the Measurer to go on, and put aside any that might prove bad.

Did any of the Clerk-Officers attend the receipt of Fir Timber?
No, not often.

Mr. Stephens. Were there many ſhort pieces of Baulk ſent to this Yard with the Fir Timber and Maſts on Commiſſion?

There has been a pretty many at different times from Riga.

To what purpoſes are thoſe ſhort pieces applicable?

They would make Legs for Men of War's Tables.

Were ſuch pieces meaſured in with the Timber?

They were meaſured as Timber.

Were ſuch pieces ſent in under Contract?

No, if they had been ſent in by a Contractor they would have been rejected; but, as they belonged to the King, every thing was obliged to be received.

Ewan Law. *Thos Stephens.*
Henry Nicholls.
Wm Mackworth Praed.

No. 9.

The Examination of Mr. THOMAS JENNER, Maſter Maſt-maker in His Majeſty's Yard at Plymouth; taken upon Oath, 15th October 1803.

Mr. Jenner. DID you, or your Son, during the late War, attend the receipt of Maſt and Fir Timber moſt frequently?

At the receipt of Maſts I moſt frequently attended.

Was there much Maſt and Fir Timber received in this Yard during the late War, purchaſed by Commiſſion?

I know nothing reſpecting Fir Timber, but there were a great many Maſts and Yards received on Commiſſion.

What was the general deſcription of the Maſts received on Commiſſion, as to ſize and quality?

The proportion of large and ſmall Maſts received on Commiſſion was nearly the ſame as thoſe on Contract; the quality of them was as good as is in general received by Contract.

Did the ſizes of the Maſts received on Commiſſion in general accord with the ſizes expreſſed in the Invoices?

I never ſaw the Invoices.

Were the Maſts received on Commiſſion or thoſe on Contract, in general, moſt defective or ſappy?

I believe they were equally defective and equally ſappy.

Were many of the Maſts ſent to this Yard on Contract defective, and were they rejected in conſequence?

Yes, ſeveral, at different times.

Were all the Maſts ſent to this Yard on Commiſſion received, whether defective or not?——Yes.

Were the whole of them ſuch as would have been received from Contractors?

No.

Were

Were many of the Maſts and Spars received during the late War found to be inapplicable to the purpoſes for which they were received? *Mr. Jenner.*

Yes, from defects that could not be ſeen on the Survey.

Ewan Law. *Tho^s Jenner.*
John Ford.
Henry Nicholls.

No. 10.

The Examination of Mr. THOMAS STROVER, Aſſiſtant to the Maſter Shipwright and Timber-Maſter in His Majeſty's Yard at Plymouth; taken upon Oath, 26th October 1803.

HOW long have you been employed in His Majeſty's Yards? *Mr. Strover.*
Since December 1773.

How long have you been in your preſent ſituation?
About eighteen months.

When was the office of Timber-Maſter firſt eſtabliſhed?——In July 1801.

What is the preſent mode of receiving Timber?
The Timber when landed is bored, and ſearched for defects, then qualified by the Timber-Maſter, and Abatements made for any defects there may be in it, by a reduction of the quantity to be paid for; it is then meaſured and received by the Timber-Maſter and a Clerk from each office, if the principals cannot attend; it is ſtamped with the number of the piece, the date of the year, and the Receiving Officer's Initials.

Have any of the Clerk-Officers attended the receipt of Timber ſince you have been Timber-Maſter?
Before I received my Inſtructions they did in turn, but ſince they have not, as the Inſtructions allow them to ſend their Clerks.

In whoſe charge is the Timber placed, after received?
The Storekeeper's.

Who directs the converſion of Timber?
The Timber-Maſter and his inſtruments.

Is the Account of the Timber converted kept in ſo particular a manner, that it can be aſcertained to what purpoſes every particular piece has been applied?
Yes.

Is it uſual in your Day-book to ſketch the ſhape of the Timber, and note its dimenſions and defects on the ſketch, with the part of the Yard where it is placed?
Yes.

In what manner is the Timber, on being converted, taken off the charge of the Storekeeper?
Application is made by the different Builder's Aſſiſtants to the Timber-Maſter for the articles that are wanted, who takes and appropriates ſuch pieces of Timber as he thinks moſt applicable to the purpoſe; and having converted the piece, he gives a Receipt to the Storekeeper for the quantity converted, and a Note for the part which may remain applicable to any uſe, with which the Storekeeper re-charges himſelf.

Mr. Strover.

Is there any part of the Inſtructions reſpecting the receipt and converſion of Timber that is not complied with?

I do not recollect any.

In converſions for repairs of Ships, or new works, are the ſeveral articles valued and charged to the Ship at the time of converſion, or afterwards?

The articles are not valued by me, but the net contents of the converted articles are taken from the charge of the Storekeeper, and charged to the Ship.

Was it formerly cuſtomary to value the articles?

Never, in the King's Yards, I believe.

How do you apprehend the value or expence of building Ships in the King's Yards has been aſcertained?

It muſt have been, as appears to me, by ſome rough eſtimates of the value of the Timber. The expence of the Shipwrights wages might be aſcertained from the account of Taſk-work, but the amount of the Labourers wages and Teams of Horſes cannot be aſcertained.

Has there been lately much Timber received in the Yard?

A great quantity of ſided Oak Timber.

Does the Timber which has been lately received appear to have been recently fallen?

No, it appears to have been fallen about five or ſix years.

From what cauſe do you conceive it has laid ſo long, without being applied?

It muſt have been kept back for ſome purpoſe, probably for a better market.

Have you found the Initials of more than one of the King's Purveyors upon any of the Timber lately received?

Yes, on hundreds of Pieces there are the marks of two, and on ſome of three.

Has the Timber ſo marked been from the King's Foreſts, or from Contractors?

From Contractors.

How do you account for its being ſo marked?

In ſome inſtances the Purveyor may have marked more Timber than was to be delivered under the firſt Contract, and another Purveyor might ſee the Pieces, and mark them for a ſecond Contract.

Who had the management of the converſion of Timber, previous to the late Regulations?

There was a Converter at each Yard, at two Shillings and Sixpence a day, ſelected from the Shipwrights.

Who appropriated the Timber for converſion?

The Converter, and the Quartermen occaſionally.

Was this done by them at their own diſcretion, or under the direction of any ſuperior Officer?

It muſt have been at the diſcretion of the Quartermen, to forward the works.

Do you apprehend the Timber, from ſuch circumſtances, was diſadvantageouſly converted?

In many inſtances it was.

Do you apprehend a conſiderable Loſs accrued to Government from ſuch Abuſe?

Yes.

Do the preſent Regulations prevent ſuch Abuſe?——Yes.

How

Mr. Strover.

How is the Storekeeper at preſent diſcharged of Timber, which is found defective on Converſion?

It continues on his charge till applied to ſome uſe, when he is diſcharged of it.

Are pains taken to appropriate the Timber which has been longeſt in the Yard?

Yes.

Is there now in the Yard any conſiderable quantity of Timber which has ſuffered for want of being timely uſed?

Yes, there are ſome Logs that have been in the Yard twelve Years.

How is the Crown-Plank, received from Dantzick, marked?

It is marked thus,—1C.

Is ſuch Mark eaſily imitated?——Yes, it is done with a razing Knife.

Is there any other Foreign Plank, than the Dantzick Crown-Plank, made uſe of in the Dock Yards?——No.

In building King's Ships in the Merchants Yards, do the Contractors make uſe of Dantzick Crown-Plank?

No; they uſe the Braak-Plank.

Have you any reaſon to believe that ſuch Marks have been put upon Plank at the time of ſhipping at Dantzick, or between that time and its delivery?——No.

If the Crown Mark ſhould be imitated on Braak-Plank, do you think Shipwrights, from its quality or any other circumſtance, could diſtinguiſh one from another?

In many inſtances they are ſo nearly alike, they cannot.

Is there much difference in the quality of the Dantzick and Braak-Plank?——No.

Is there much difference in the Price?

Yes, I believe the Crown Plank is materially higher in Price.

Are you of opinion that the preciſe manner in which the Account and Deſcription of every piece of Timber, received into this Dock Yard, is now taken, is ſuch as can be regularly kept up to, and continued in practice?

Yes, I think it can, and that it will be complete when the valuation is added to the Articles, which is intended to be done.

Ewan Law. *Thos Strover.*
John Ford.
Henry Nicholls.

No. 11.

The Examination of JOSEPH TUCKER, Eſquire, Maſter-Shipwright in His Majeſty's Yard at Plymouth; taken upon Oath, the 27th October 1803.

Mr. Tucker.

CAN you ſuggeſt any improvements in the preſent mode of receiving Timber, and accounting for its converſion?——I employed a great deal of time in arranging the Plan, and do not know of any improvement that can be made in it at preſent.

Are the Articles valued as they are converted?——No, but it is intended.

How do you apprehend the Eſtimates of the value and expence of building and repairing His Majeſty's Ships in the King's Yards, have been made out?

By Prices for the different Articles which have been fixed at different periods; and I do not believe the Prices have been reviſed for theſe ten Years.

Mr. Tucker.

Are the Eſtimates of the Repairs of Ships in this Yard much in arrear?

Yes, they were between three and four years in arrear when I took upon me the office of Maſter Shipwright, and a Clerk is appointed to bring them up.

How do you account for thoſe Eſtimates having been ſo much in arrear?

From diſagreements among the late Officers.

Ewan Law. *Joſeph Tucker.*
John Ford.
Henry Nicholls.

No. 12.

COPY of an Order from the Navy Board to the Officers of the ſeveral Yards; dated the 13th May 1751.

THERE being reaſon to believe that due regard has not been paid to the Order and Inſtruction, relating to the attending the Survey and Receipt of Stores ſerved into His Majeſty's Yards, in which caſe His Majeſty's Service muſt greatly ſuffer: Theſe are to direct and require you to attend the Survey of all Stores which ſhall from time to time be received into His Majeſty's Magazines at your Yard, ſee that they are in all reſpects agreeable to Contract or Warrant by which they are received, and make proper Abatements upon all ſuch Timber, Plank, Maſts, Deals, &c. as ſhall have any defects, or ordered to be received on valuation, and not permit it to be done by your Meaſurers or other Inſtruments under you; and alſo to take great care that all Timber, Knees, &c. delivered by the Merchants, agree in the Numbers, Contents, and Uſes, with the Purveyor's Report thereof, which is to accompany the Contract; and the Maſter Shipwright and his Aſſiſtant, and alſo the Foreman of the Yard, are frequently to viſit the Cranes on the Receipt of Timber, &c. for that purpoſe. And you are likewiſe to take care that all ſuch Perſons who are or ſhall be reſpectively appointed by you to meaſure Timber, delivered on Contract or otherwiſe, do meaſure every piece, each Meaſurer ſeparate, and then compare the Dimenſions and Contents thereof with each other, and agree together therein, before it is received into His Majeſty's Stores; and that the Initial Letters of each Contractor's Name be ſtamped upon each Piece of Timber received from them, and alſo the date of the Year in which the ſame ſhall be received; and to take care that no Tops cut from the Timber be received but ſuch as ſhall be brought with the Pieces from which they were cut (for Carriage) to be meaſured and received therewith, and that all the ſaid Tops be ſo numbered and diſtinguiſhed by the Purveyor, that they may be compared and known to belong to the piece they ſhould be received with; and no more than one Top, where there are any, to be received with a piece of Timber, except they have the Qualification of Knees that will hold nine Inches ſquare at the ſmalleſt arm; and that the Butts of all Timber and Knees be dubbed, and every piece thoroughly ſearched, before received into Store, and ſquared agreeable to Contract; but if not ſo ſquared, then to be dubbed on the meaſuring places ſo far on as that both wanes ſhall not exceed the ſquare, and not to uſe any other means in finding the mean ſquare of the piece, than by taking away the Wood.—And in taking up Timber at the Cranes, and laying it upon Wharfs or upon Carriages, when there are any defects therein, you are to cauſe it to be ſo carefully laid, that the defects may be beſt ſeen on ſurvey.

And you are to keep a very particular Account in your Books of every piece of Timber received into Store, inſerting againſt each piece the Number ſtampt thereon by the Purveyor, ſo that recourſe may eaſily be had to any piece received into Store.

No. 13.

COPY of an Order from the Navy Board to the Officers of the ſeveral Yards; dated 10th April 1767.

WHEREAS we think it neceſſary for His Majeſty's ſervice, that a more general Account ſhould be kept of the Receipt of all Timber Logs ſerved into His Majeſty's Yards: Theſe are to direct and require, that at all future Receipts of Timber, the Maſter Shipwright and his Aſſiſtants, the Clerk of the Checque, Storekeeper, and Clerk of the Survey, or any two of them, do attend in perſon to ſee progreſſive Numbers marked on each Log, together with the Names of the Officers preſent; and to keep an exact Account of the ſaid Numbers, that they may be ſatisfied the number of Logs contained in each Contractor's Bill were all received into His Majeſty's Stores, ſtrictly conforming in all other reſpects to former Orders.

No. 14.

COPY of an Order from the Navy Board to the Officers of the ſeveral Yards; dated 7th September 1780.

BEING apprehenſive, from ſome applications that have made to us, that Timber has been received at ſome of the Yards without comparing it with the Purveyor's Report: Theſe are moſt ſtrictly to direct and require you not to receive any, in future, till the atteſted Copy of ſuch Report has been ſent from this Board; and to take care that the number and qualities are ſtrictly compared.

No. 15.

EXTRACT from the Examination of Mr. JAMES JAGOE, Aſſiſtant to the Maſter Shipwright of Plymouth Yard; taken upon Oath, 24th September 1803; (inſerted in our Sixth Report, page 279.)

Mr. Jagoe.

DO you apprehend much Timber has been ſpoiled in the King's Yards for want of ſkill and judgment in the Perſons appointed to convert it?

Certainly; it was the practice before the appointment of Timber Maſters in 1801, for the Builders to employ young Men from the Mould Loft in the converſion of Timber, who were totally unacquainted with it.

No. 16.

The Examination of JOHN SCOTT, Eſquire, Clerk of the Rope Yard in His Majeſty's Yard at Plymouth; taken upon Oath, 12th October 1803.

Mr. Scott.

DO Veſſels bringing Hemp to this Yard, produce Invoices of their Cargoes to the Officers of the Yard?

They do not, excepting ſuch Ships as bring Hemp purchaſed on Commiſſion.

To

Mr. Scott.

To whom are the Invoices of Hemp purchaſed on Commiſſion delivered, and where are they lodged?

They are delivered to me, and I believe they are lodged with the Clerk of the Checque.

Has the Commiſſion Hemp delivered, in general, exceeded or fallen ſhort of the quantities contained in the Bills of Lading?

It has very ſeldom exceeded; it has generally been rather ſhort.

Are the quantities of Hemp received by the Commiſſion Ships contained in the Invoices, in Engliſh or Ruſſian weight?——In Engliſh, I believe.

Have you ever compared the deliveries of Contract Hemp with the Invoices or Bills of Lading of the Cargoes?

We cannot compare them, as we do not ſee the Invoices or Bills of Lading.

Who are the Surveying Officers of Hemp?

The Maſter Attendant, the Clerk of the Survey, and Maſter Ropemaker, certify as to the quality.

Is ſuch Hemp as may be damaged, or of inferior quality, ſeparated previous to its being weighed?——Yes.

What quantity of Hemp is uſually received in a day?

Eighteen Draughts for a ſingle day's work for thirty-nine Men, which is about ſixteen Tons upon an average; when they are working three for one, about forty-eight or fifty Tons are received in a day.

Where is the Hemp weighed on its receipt?——At the Hemp Houſes.

When were the Weights by which the Hemp is weighed laſt examined, and with what Weights were they compared?

The Weights are always examined by the Plumber of the Yard at the beginning of the Hemp ſeaſon, and compared with ſtandard Weights kept by him.

In weighing Hemp, have Government the turn of the Scale?

Yes, it is a turn of the Scale, and that is all; it is weighed to a Pound.

Is any allowance for Draught made to Government by the Contractors?

None.

Was it uſual, when you firſt attended the receipt of Hemp, for the Contractor to make an allowance to Government for the Draughts of the ſeveral weighings?

No.

Do you weigh in the ſame manner now that you did formerly.

No, we now weigh to a ſingle Pound, and formerly we had no weight leſs than four Pounds.

When, and by what directions, did you firſt begin to weigh to a Pound?

It took place when I was firſt Clerk, without any directions from the Navy Board; but I believe it was a regulation of the Cuſtom Houſe.

Do you know whether any repreſentation was made to the Navy Board, of the Loſs which Government ſuſtained by this change?——I believe not.

Have the Landing Waiters from the Cuſtom Houſe conſtantly attended the receipt of Hemp?

A Landwaiter and a Weigher attend upon every Ship. When one is abſent the other takes the Account of the Weight; and when two Ships are diſcharging at a time, one Landwaiter in general attends both.

Have they taken an Account of each weighing the ſame as the Officers of the Yard?

Exactly in the ſame manner; they put down the ſame Draughts as the Clerk-Officers do here.

Has

Mr. Scott.

Has any allowance for the Draughts of the Scales been made by them to the Contractors, in the payment of the Duties?——I do not know.

Can you account for the weight of the Cargoes of Hemp, as delivered to, and paid for by Government at this Yard, exceeding the weight of the ſame Cargoes as charged for payment of the Duties at the Cuſtom Houſe?

No; we receive all that is good without regard to any perſon.

Was there much Hemp received at this Yard, purchaſed by Commiſſion, during the late War?——A great deal.

Was ſuch Hemp better, or worſe, than that received by Contract?

For the two firſt years of purchaſing Hemp on Commiſſion, it was very bad, and much inferior to the Contract Hemp; but latterly it has been equal.

Was the Hemp received on Commiſſion, or that by Contract, charged at the higheſt rate?

The Hemp on Commiſſion was in general charged the higheſt. In 1801 Government gave ſeventy-one Pounds for Peterſburgh, and ſeventy-two Pounds for Riga Hemp, purchaſed on Commiſſion, and the Contract price for Hemp in that year was ſixty-one Pounds fifteen Shillings, and ſixty-four Pounds for Riga: no Peterſburgh Hemp was contracted for in that year, but in 1797, the Commiſſion Hemp was not charged ſo high as the Contract Hemp.

How was you informed of the Prices of the Commiſſion Hemp?

From the Navy Board's anſwers to my applications to the Board, to know what I was to charge for it in my annual Accounts of the Expence of the Rope Yard.

Was the whole of the Hemp purchaſed by Commiſſion received, whether of good or inferior quality?——Yes.

Was any of it ſold in conſequence of its being of inferior quality?

I believe there was.

Have you any Book or Account that will ſhew the quantity of Commiſſion Hemp that has been ſold?——Yes.

Was much of the Hemp received on Commiſſion damaged?

Yes, a good deal formerly, but not of late.

What became of the damaged Hemp received on Commiſſion?

It was dried and cured, and applied to inferior purpoſes, and what was only fit for Paper-ſtuff was ſold.

Was any diſtinct and ſeparate Account of the damaged Hemp on Commiſſion, ſent to the Navy Board?

I ſent an Account of each Cargo to the Navy Board, ſtating the quantity good and clean, and the quantity damaged and inferior.

Was you ever required to ſtate the value of the damaged and inferior Hemp, ſo as to ſhew the Loſs Government had ſuſtained by the receipt of it?——No.

Has it been uſual for Government to receive any other than good and clean Hemp fit for the King's uſe from the Contractors?——No.

Was the Hemp purchaſed by Mr. Andrew Lindegren on Commiſſion, or that purchaſed by Mr. Cornwall Smalley, of the better quality?

I cannot recollect.

Is Hemp refuſed, as being unequal to Contract, permitted to remain in the Yard?

At preſent it is taken away as ſoon as it is ſurveyed by the Cuſtom-Houſe Officers, in the courſe of a few days; formerly the Contractors were allowed the indulgence of the Yard Ropemakers to cure their Hemp, the Contractor paying them, and then it remained for ſome time in the Yard; but this practice has been done away ſix or ſeven years.

Mr. Scott. Are the Caſks containing Tar gauged on their Receipt, or is the Tar meaſured to aſcertain the quantity?

The quantity of Tar is aſcertained by firſt filling up the Caſks: the number of Caſks being thus aſcertained, the Contents of the Barrels are calculated by taking ten Barrels indiſcriminately that have been filled, emptying the Tar, and meaſuring water into them; the mean of thoſe Barrels is taken as an average for the Cargo.

How long has it been the practice to do ſo?——About thirty years.

Ewan Law. *John Scott.*
Henry Nicholls.
Wm Mackworth Praed.

No. 17.

The Examination of Mr. JOHN LINZEE PENFOLD, Maſter Rope-maker in His Majeſty's Yard at Plymouth; taken upon Oath, 13th October 1803.

Mr. Penfold. WHEN did you firſt attend the Receipt of Hemp?——In 1795.

Do the Veſſels bringing Hemp to this Yard produce Invoices or Bills of Lading of their reſpective Cargoes?——They produce Bills of Lading.

Have you ever compared the quantity in the Bills of Lading, with the quantity delivered?

No, the Quantity in the Bill of Lading is not in Tons, Hundreds, and Pounds, but in Bundles and Poods.

How is it known that the Hemp is Riga or Peterſburgh Hemp?

From the Bill of Lading, which ſpecifies Riga or Peterſburgh.

Is Riga and Peterſburgh Hemp, applied to different purpoſes?

Yes, Cables and Stays, and Hawſer-laid Rope of four Inches and upwards are made from Riga Hemp, and the other deſcriptions of Rope from Peterſburgh Hemp.

Have you ever known Peterſburgh Hemp, ſupplied by Contract, ſent to this Yard as Riga Hemp?——Never.

What is the general comparative value between Riga and Peterſburgh Hemp?

Riga Hemp is at preſent worth about forty Shillings a Ton more than Peterſburgh.

Who are the Surveying Officers of Hemp?

The Maſters Attendant, the Clerk of the Survey, and the Maſter Rope-maker.

Have they generally attended the Receipt, and inſpected the Cargoes of Hemp?

They have attended at the opening of the firſt four or five Bales in a Cargo, and have gone round again at different times, and inſpected others; but the Foreman of the Rope Yard appointed, never leaves the Receipt of it.

Is ſuch Hemp as may be damaged, or of inferior quality, ſeparated previous to its being weighed?——Yes.

What

Mr. Penfold.

What Quantity of Hemp is uſually received in a day?

For a ſingle day's Work about ſixteen Tons, and if they work three for one, about forty-eight Tons; but I have known ſixty Tons landed in a day by one Gang of Men, conſiſting of thirty-nine.

Where is the Hemp weighed on its Receipt?——In the Hemp Houſes.

Where is the rejected Hemp kept, and how ſoon is it placed there after its delivery?

It is removed from the Hemp Houſe to one of the Tar Cellars every Night.

In weighing Hemp has Government the turn of the Scale?

They have; it is weighed to a Pound.

Has any Allowance for Draught been made to Government by the Contractors?

Not that I know of.

Was it uſual, when you firſt attended the Receipt of Hemp, for the Contractor to make an Allowance to Government for the Draught of the ſeveral weighings?

Not that I ever knew.

Is the Hemp weighed now in the ſame manner it was formerly?——It is.

Have the Landing Waiters from the Cuſtom Houſe conſtantly attended the Receipt of Hemp?

Sometimes they have been abſent, and then the Cuſtom Houſe Weighers have taken the Account of the weights.

Have they taken an Account of each weighing the ſame as the Officers of the Yard?

I have heard the Landing Waiters and the Clerks ſay of an evening, that their Books have agreed.

Has any Allowance for Draught been made by them to the Contractors on payment of the Duties?——I do not know.

Is it uſual for Merchants to ſell Hemp to each other according to the weight, by which the Hemp has paid Duty?——I do not know.

Can you account for the weight of the Cargoes of Hemp, as delivered and paid for by Government at this Yard, exceeding the Weight of the ſame Cargoes as charged for payment of the Duties at the Cuſtom Houſe?——No.

Was there much Hemp received at this Yard, purchaſed by Commiſſion, during the late War?——Yes.

Was ſuch Hemp better, or worſe, than that received by Contract?

It was not of ſo good quality as the Contract Hemp.

Was the Hemp received on Commiſſion, or that on Contract, charged at the higher rate?

I do not know what the Prices were.

Have you known any inſtance of Peterſburgh Hemp, ſupplied by Commiſſion, being ſent here as Riga Hemp?

In ſome Cargoes I found it mixed.

Have you known whole Cargoes of Hemp ſent to this Yard on Commiſſion as Riga, to be of a mixed and inferior quality?

Yes; there were four Cargoes in October and November 1797.

Was much of thoſe Cargoes dry-damaged alſo?——Yes.

Did the Officers of the Rope Yard repreſent thoſe circumſtances to the Navy Board?——Yes.

Did

Mr. Penfold. Did moſt of the Commiſſion Hemp, which was received in this Yard previous to 1798, appear to you to be fraudulently packed?

Yes;—by inferior Hemp being put in the middle of the Bales.

If the Hemp ſupplied to this Yard by Commiſſion in the Year 1797 had been ſupplied by Contract, would a very conſiderable part of it have been refuſed?——Yes.

Was it propoſed by the Officers of the Yard to the Navy Board, in conſequence of the Riga Hemp being ſo bad, to make uſe of the Peterſburgh Hemp then in Store in preference to the Riga?——It was.

Was the whole of the Hemp purchaſed by Commiſſion received, whether of good or inferior quality?——Yes.

Was any of it ſold in conſequence of its being of inferior quality?

Yes, ſome of it was; and I believe ſome of it was ſold twice, and never taken away it was ſo bad.

How was the inferior Hemp uſed?

It was dreſſed into Pig Hemp, and uſed for ſmall Cordage.

Was much of the Hemp received on Commiſſion damaged?——Yes.

Did it appear to be damaged previous to being ſhipped, or during the Voyage?

Some ſhip-damaged, and ſome dry-damaged in the Country.

Was much of the Commiſſion Hemp damaged in the Country, previous to its being ſhipped?——It was.

What became of the damaged Commiſſion Hemp?

What we could get good out of the dry-damaged was dreſſed by the twice-laid Contractor into Pig Hemp, and made into ſmall Cordage: the wet-damaged was put into lots and ſold.

Have you kept any particular Account of the inferior or damaged Hemp received by Commiſſion?——No.

Have you known any inſtance of Government receiving any other than good and clean Hemp from the Contractors?——No.

Was the Hemp purchaſed by Mr. Andrew Lindegren, or Mr. Cornwall Smalley, of the better quality?

I think that purchaſed by Mr. Smalley was the beſt.

Has there been a conſiderable quantity of Hemp received on Commiſſion from the Adriatic?

Yes, about eight hundred Tons.

What is its quality, compared with good Riga and Peterſburgh Hemp?

When cleaned, it is equal to Riga: It is very foul, and yields but half the quantity of clean Hemp, producing five times the quantity of Oakum.

Ewan Law. *Jn° Lin° Penfold.*
Henry Nicholls.
Wm Mackworth Praed.

No. 18.

Cuſtom Houſe, 14th Auguſt 1804.

SIR,

IN anſwer to your Letter of yeſterday's date, requeſting, for the information of the Commiſſioners of Naval Enquiry, to know what allowances were made to Merchants, for the Draught of the Scale, previous to the abolition of ſuch allowance:

I have it in command to tranſmit to you, for their information, the incloſed Copy of the Report of the Landing Surveyors here on this ſubject.

I am, Sir,
Your moſt obedient humble Servant,

J. Hume.

John Williams, Eſquire.

14th Auguſt 1804.

Hon^ble Sirs,

The Draught allowed to Merchants upon all weighable Goods, previous to the abolition of the ſame, was as under.

Reſpectfully ſubmitted,

T. Head.
C. Cullen.
W. Barton.

	Cwt.	Qrs.	lbs.		Cwt.	lbs.
From	0	1	0	to	1	was 1
- -	1	0	0	to	2	— 2
- -	2	0	0	to	3	— 3
- -	3	0	0	to	10	— 4
- -	10	0	0	to	18	— 7
	18 and upwards					9

No. 19.

The Examination of THOMSON BONAR, Eſquire; taken upon Oath, 31ſt July 1804.

Mr. Bonar.

HAS it been uſual with the Merchants in London, when they have ſold Hemp imported, previous to its being warehouſed, to deliver the quantities to the Buyers, agreeably to the weights taken by the Cuſtom Houſe Officers for the Duty?

No; it neither was before nor ſince the allowance for Draughts has been aboliſhed.

What were the allowances made for Draughts of the Scale, on weighing Hemp for the Duty?

Before the allowance for Draughts by the Cuſtoms was done away about two years ago, it was ſeven Pounds on weighings from ten to ſeventeen hundred weight; on weighings of eighteen hundred weight and upwards, it was nine Pounds per Draught.

What allowances were made to Purchaſers on the weighings of Hemp, after being warehouſed, previous to the abolition of the allowance made by Government for the Draughts of the Scale?

No allowance was made to the Buyers; but to the Wharfingers two Pounds for every Draught from fifteen to twenty hundred weight, intended to cover

Mr. Bonar.

waſte, which is ſtill continued.—I apprehend the ſame allowance as to the Wharfingers has been, and is ſtill made to the Navy, upon the Hemp delivered at the King's Yard at Woolwich, We delivered a Cargo there laſt year by the Margaret, for which we paid Duty for 213 Tons 2 Cwt. 2 qrs. 23 lbs. and were paid by the Navy Board for only 212 Tons 19 Cwt. 2 qrs. 21 lbs. which makes a difference of 450 pounds weight, and is equal to two Pounds on two hundred and twenty-five Draughts. I cannot ſpeak with preciſion as to the practice at the other Yards.

T. Bonar.

Ewan Law.
John Ford.
Henry Nicholls.

No. 20.

The Examination of Mr. ALEXANDER MOORE, Maſter Smith of His Majeſty's Yard at Plymouth; taken upon Oath, 22d Sept. 1803.

Mr. Moore.

HOW do you obtain the new Iron neceſſary for carrying on the Works of the Yard?——By Note to the Storekeeper.

In what quantities do you generally draw it?
About two Tons, upon an average, at a time.

Is it weighed out to you, or reckoned a certain number of Bars to the Ton?
It is weighed.

Upon its being delivered by the Storekeeper, does it remain in your charge?
Yes, it does.

How, and to whom, do you account for the Expenditure of it?
I do not account for it to anybody; but I keep an Account of the Quantities delivered to the Smiths.

Is it your cuſtom to calculate your remains, by putting together the remains of the former month and the Receipts of the preſent month, and deducting the quantity delivered to the Smiths?——Yes, it is.

How long has it been ſo?——About two years.

By whoſe direction was it done?
By the Maſter Shipwrights, I believe, in conſequence of an Enquiry into it by the Navy Board, on the repreſentation of the Commiſſioner.

Was there any Account of the Expenditure taken or kept before that period?
Not that I know of.

Do you keep an Account of the deſcription and weight of the Articles manufactured?
An Account of the weight of the Iron manufactured has been kept ſince February laſt; and there has always been an Account of the Articles manufactured kept by a Shipwright; but it is kept much more correct now than it was.

How do you aſcertain the loſs of weight upon the converſion of Iron?
By weighing the Iron delivered for any work, and by weighing the Articles when manufactured, and the difference is ſuppoſed to be the waſtage.

Is

Mr. Moore.

Is any Account kept of the waſte of Iron, on the ſeveral Articles manufactured?
Not on trifling Jobs, for that would be impoſſible; but on all large Works, ſuch as Anchors, Knees, Stantions, Bolts, &c. it is done.

How long has ſuch Account been kept, and by whoſe direction?
Since April 1802, by direction of the Maſter Shipwright.

Who has the charge of the old Iron fit for being manufactured?——I have.

When you became Maſter Blackſmith, was the quantity of old Iron put in your poſſeſſion placed upon your charge?
The quantity of old Iron in my poſſeſſion has never been weighed; at the Survey of the Stores on the appointment of the preſent Storekeeper, I was aſked by the Clerks what quantity of old Iron I thought I had in my poſſeſſion, and I eſtimated it at two hundred Tons.

Have you kept an Account of the quantity of old Iron which has been expended ſince that time?
No; but an Account of the weight of the Articles manufactured from it has been kept.

What quantity of old Iron do you think you now have on your charge?
Nearly two hundred Tons, I ſhould think.

Do you endeavour to convert as much of the old Iron as you can?
Yes, I do; and there has been more converted lately than there was formerly.

How is the old Iron delivered to you?
From the old Iron I ſelect ſuch Articles as are fit for re-manufacture, which are weighed in the preſence of a man ſent by the Storekeeper, and I give a receipt for the quantity.

Is the Account of the Articles manufactured from old Iron kept ſeparate from thoſe manufactured from new Iron?——Yes.

How long has it been ſo kept?
Since February 1803, by particular order of the Maſter Shipwright.

What is the average waſtage of Iron upon Anchor Work?
I cannot ſpeak with certainty.

Ewan Law. *Alexr Moore.*
Henry Nicholls.
Wm Mackworth Praed.

No. 21.

CONTRACTED and Agreed on the 17th March 1790, with the principal Officers and Commiſſioners of His Majeſty's Navy (for and on behalf of His Majeſty) by us Michael Henley and Son of London, Coal Merchants, and we do hereby bargain and ſell to His Majeſty, and oblige ourſelves, free of all charges to His Majeſty, to deliver into His Majeſty's Stores undermentioned the ſeveral Quantities of Coals following, at

at the Prices there expreſſed, with the whole Diſcount added to the Bills which are to be made out to us for the ſame; which Diſcount is to be aſcertained by Caſtaing's Paper of the Prices of Stocks laſt publiſhed preceding the day of the date of ſuch Bills; viz.

			Chald^{rs}	per Chald^{n}	Chald^{rs}	
At Chatham,	Simpſon & C^{o} or Windſor's,	Pontop Coals,	782 at	£. 1 1. 5.	300 by	1ſt April 1790
					250	1ſt July 1790
					232	1ſt Sept. 1790
Sheerneſs	Simpſon & C^{o} or Windſor's,	Pontop Coals,	270 at	£. 1 2. 9.	90	in July 1790
					90	Nov. 1790
					90	March 1791
Portſmouth	D^{o}	D^{o}	700 at	£. 1 2. 9.	350 by	Mids^{r} 1790
					350 by	Mich^{s} 1790
Plymouth	D^{o}	D^{o}	700 at	£. 1 4. 11.	400 by	1ſt May 1790
					300	30th Aug^{t} 1790

Twenty Chaldrons, over or under, at each of the ſaid Yards. And it is agreed, that notwithſtanding particular Quantities of the ſaid Coals are to be delivered at ſtated periods, the Officers of the ſaid Yards ſhall be at liberty to receive a greater part, or the whole, at ſuch times as they have room to ſtow them.

We do oblige ourſelves to deliver the ſaid Cargo of Coals of each Ship whole and entire to the Yards, and that the Coals ſhall be meaſured in Vats; alſo to produce Certificates that the whole Quantities delivered is either Lady Windſor's or Simpſon and Blacket's beſt Pontops, and freſh raiſed, which Certificates are to be lodged with the Storekeepers of the ſaid Yards.

We do alſo oblige ourſelves to acquaint the Commiſſioners, as likewiſe the Officers of the ſaid Yards, from time to time, when any of the ſaid Coals are to be meaſured (which is to be done in Vats) that they may appoint two or more of their Clerks, or whom elſe they ſhall think proper, to ſee them meaſured into and out of the Lighters at the Wharfs; but in caſe the Ships and Veſſels which are to come to the Yards cannot float to the Wharfs, they are then to have the liberty to lie at His Majeſty's Moorings, to be delivered there in Lighters.

We do likewiſe oblige ourſelves, that all the ſaid Coals ſhall be clean, good, merchantable, well conditioned, and in all reſpects fitting for His Majeſty's Service; but in caſe of any being delivered, which from inferior quality, are refuſed, it is hereby agreed they ſhall be removed and taken away by us at our own Expence, and if not timely done, the Officers of the Yards ſhall have power to return them, and abate the Expence of unloading and re-ſhipping them from our Bills.

We do further oblige ourſelves, in caſe we ſhall fail of delivering into the ſaid Stores the Coals above-mentioned ſo timely and ſeaſonably as hereinbefore covenanted and agreed, and His Majeſty is thereby put under the neceſſity to provide other Coals in lieu thereof at an advanced Price, to ſubmit to pay ſuch Advance, or have the ſame abated from the Bills which are to be made out to us in purſuance of this Contract.

To have Bills made out for the ſaid Coals on delivery, which are to be paid in courſe, according to the Rules of the Navy; but if it ſhould happen by the ſaid courſe of payment, that any of our Bills ſhall be unpaid us above ſix Months from the time of their being brought to the Navy Office, and there entered and numbered, then we are to be allowed Intereſt after the rate of four Pounds a year for each hundred Pounds, from and after the ſaid ſix Months, until our Money ſhall be paid us.

And laſtly, it is agreed, that the Ships are to be delivered at Chatham, Sheerneſs, Portſmouth, and Plymouth Yards, at the rate of thirty Chaldron each day; and if the

the Officers do not receive that Quantity, and we are thereby obliged to pay Demurrage, the ſaid principal Officers and Commiſſioners do agree to repay ſuch Demurrage as we ſhall make it appear we have been obliged to pay.

Michael Henley & Son.

ALTERATIONS in the CONDITIONS.

In Contract for 1797. } "Certificates to be lodged at the Navy Office, three Months after which, Bills ſhall be made out payable in ninety days, with Intereſt at the rate of three Pence halfpenny per Cent per Diem."

Contract for 1803. } "Certificates to be lodged in the Navy Office, and Bills for the Amount ſhall be made out immediately, payable in ninety days from their date, with Intereſt at the rate of three Pence per Cent per Diem."

"Penalty of £. 500 for non-performance of the Conditions of the Contract."

No. 22.

Cuſtom Houſe, Newcaſtle,
24th Auguſt 1804.

Sir,

IN return to your Letter of the 21ſt Inſtant, we acquaint you, that Coals are ſold at this Port, Sunderland, and Blyth, by *weight*; ſo that the number of Wincheſter Buſhels in a Newcaſtle Chalder of 53 Cwt. cannot be exactly aſcertained, becauſe the Mineral is not always of the ſame ſpecific gravity, nor always of the ſame roundneſs or ſmallneſs. In moſt of the Out-Ports, the diſcharge is about as one to two, or 72 Buſhels to the Chalder, Newcaſtle Meaſure, and ſometimes more—in London leſs, viz. in the proportion of 8 to 15, or about 67—We do not know of any Allowances by the Sellers to the Shippers of Coals.

P.S.—The Meaſure at London, till within about 12 months, was nearly double, but ſince Proſecutions were had againſt ſome of the Meters, it has been as above ſtated.

We are,
Sir,
Your moſt humble Servants,
Chas Ogle.
R. Page.

John Williams, Eſq.

No. 23.

The Examination of JOHN NEWTON, Eſquire, Comptroller of the Cuſtoms in the Port of Plymouth; taken upon Oath, the 4th of October 1803.

BY what Meaſure is the Duty on Coals brought into this Port collected? *Mr. Newton.*

By the Chalder of thirty-ſix Buſhels; the Buſhel to be made round, with a plain and even bottom, and to be nineteen and a half Inches from outſide to outſide at the top, and to contain one Wincheſter Buſhel, and one quart of Water. By the 12th of Anne, Chapter 17th, all Coals and Culm are to be ſold, meaſured, and Duties paid by the Chalder containing thirty-ſix of ſuch Buſhels heaped up, and no other.

Mr. Newton.

What is the Amount of the Duty per Chaldron?

Six Shillings, and a War Duty of 12½ per Cent. upon that ſum.

What proportion does the Chaldron at Plymouth bear to the Newcaſtle Chalder?

It is generally conſidered double; but on the Exportation of Coals, the Export Duty is received on the Newcaſtle Chalder, to be calculated as eleven is to twenty-one.

Are the number of Chalders of Coals, ſtated in the Cockets of the Ships importing them, aſcertained by Meaſure?

I underſtand that at Newcaſtle and Sunderland, the Coals are ſhipped by Keels, which Keels are firſt meaſured to aſcertain the Quantities they will contain.

Have you any reaſon to believe that ſuch Meaſure is not in general correct?

I cannot anſwer the Queſtion correctly, not being acquainted with the Orders and practice of the Shipping Port.

What proportion do the Cargoes of Ships in general, delivered on private Account by the Chaldron, bear to the Number of Chalders contained in the Cockets?

No preciſe proportion can be aſcertained, and the difficulty ariſes from theſe circumſtances; if little Meaſure is given here, the Exceſs will of courſe be greater than if large Meaſure were given, and ſometimes a Veſſel may be more or leſs Cocketted. Upon the delivery of thirty-two Veſſels in the Quarter ending the 10th inſtant, there has been an Exceſs upon twenty-ſeven, which has varied, from the double Cocket, to twenty-three Chaldrons twenty Buſhels beyond that Quantity; upon the delivery of the remaining five Veſſels, the Quantity has fallen ſhort of the double Cocket.

Has it ever appeared to the Officers of the Cuſtoms, that Cargoes of Coals delivered at the Dock Yard by the Chaldron have turned out greater than they ought to have done according to the Number of Chalders contained in the Cocket?

It has appeared that the ſame Veſſels, when they have delivered at the Dock Yard, have exceeded the double Cocket more than when they have delivered at other places.

How has ſuch difference been accounted for?

I cannot account for the difference, becauſe the Officers of the Cuſtoms only make enquiry where the Cargo is deficient of the double Cocket, and where we have reaſon to ſuſpect there may have been any Fraud againſt the Revenue.

Is it uſual in the Port of Plymouth for the Sellers of Coals to make the ſame Allowance of Ingrain to the Buyers as in the Port of London?

I do not know; but I never heard of any ſuch Allowance.

The Brig Teſtimony, Crathorne Maſter, having delivered two Cargoes of Coals at this Yard in 1795, each Cocketted ſeventy-two Chalders, her delivery in one inſtance one hundred and ſeventy-ſix Chaldron nine Buſhels, and in the other one hundred and ſeventy two Chaldron eighteen Buſhels, has ſhe delivered lately any Cargo at Plymouth, and what has been her quantity Cocketted, and quantity delivered?

In the courſe of laſt Month ſhe delivered within the Port one hundred and forty-nine Chaldron thirty-three Buſhels, her Cocketted quantity being ſeventy-two Chalders.

Is there any ſuch Meaſure as a Chaldron of thirty-two Buſhels in uſe in this neighbourhood?

No, I never heard of ſuch a Meaſure; Coals in this neighbourhood are in general ſold by the Quarter, which is eight double Wincheſter Buſhels.

Have

Have you ſeen the Vat meaſured, by which Coals have for many years paſt been ſtated to have been delivered into this Yard, by one of the Buſhels ſent by the Board of Cuſtoms to their Officers at Plymouth to meaſure the Coals imported, to determine the Amount of the Duty?——Yes. *Mr. Newton.*

How many Buſhels did you find it to contain?

Nine ſingle Wincheſter Buſhels, as near as can be.

Do you think the Vat a fair Meaſure as a quarter of a Chaldron?——Yes.

Ewan Law. *J. Newton.*
Henry Nicholls.
Wm Mackworth Praed.

No. 24.

Cuſtom Houſe, Newcaſtle,
27th June 1803.

Honourable Sirs,

WE beg leave to report, that a Certificate of the Diſcharge of a Cargo of Coals at Plymouth, dated 26th ultimo, has been produced to us for the Henley of London, Francis Watſon, Maſter, by Cocket the 4th Ditto, for 112 Chaldrons of Coals, which it appears therefrom made out 288 Chaldrons 4 Buſhels, on which we obſerve that the Ship, as we underſtand, belongs to Mr. Michael Henley of London, who, if we are not miſtaken, has a Contract for ſupplying the Dock Yards with Coals; however this may be, if this Cargo has been delivered at that quantity to His Majeſty's Stores, we do not heſitate to ſay, that though the Revenue has been benefited by the Duties on between fifty and ſixty Chaldrons, the Public Purſe has been ſhamefully defrauded in the price on the ſame quantity.

The Henley diſcharged four Cargoes in the Thames:

Cocket 11th October	- 111,	made out 221:
26th November	- 111,	- - 220:
11th January	- 111,	- - 225:
26th February	- 111,	- - 221:

Which diſcharges are very favourable to the Owner; and if it ſhall be found that theſe Cargoes, or any of them, are delivered at Deptford, Woolwich, &c. for the Public Service, the proof of the Fraud at Plymouth will be greatly corroborated.

We are, &c.
Ch^s Ogle, Collector.
R. Page, Comptroller.

Commiſſioners of the Cuſtoms.

No. 25.

The Examination of ALEXANDER HOLMAN, Thirteen-Shilling Foreman of the Smiths in His Majeſty's Yard at Plymouth; taken upon Oath, the 5th October 1803.

HOW long have you been employed as a Smith in this Yard?

Almoſt twenty-two years.

Did you make any, and what obſervations, on the Receipt of Coals from the Ship Henley in the months of May and July laſt? *Mr. Holman.*

I was looking out of one of the windows of the new Shop, and I ſaw them meaſuring Coals; and inſtead of heaping up the Vat to a peak as high as it would

Mr. Holman.

would bear, it was very ſlack, and would in my opinion have held about a Buſhel more; and inſtead of emptying all the Coals out of the Vat, they would turn the Vat back with near a Buſhel in it, more or leſs, at different times: but when the Officers were coming about, they would empty it all out to the King's heap, and then they would fill the Vat up properly. I told the Labourers employed, if they did not make better meaſure I would report every man of them to the Commiſſioner; they bid me mind my buſineſs, and they would mind theirs.

How was the Vat placed while they were meaſuring?

Upon a ſmall Barrel, with a piece of Timber cloſe to the Barrel, upon which the edge of the Vat bore when turned over to the King's heap from the Merchants.

At what diſtance was you from the Vat at the time you made the obſervations?

Sometimes within nine feet, at the fartheſt about thirty-ſix, as well as I can judge.

Where did the Clerks generally ſtand on the receipt of Coals?

In the Maſter Smith's Cabin-door.

At what diſtance is that from the place where the Coals are meaſured?

About twenty feet from the neareſt part of the heap, and about forty feet from the fartheſt.

Did they ſeem to be attentive to the meaſuring of the Coals?

No, not at all; but when the Labourers upſet the Vat, they called out "Over," and the Clerks marked it down.

Could the Clerks ſee from the Maſter Smith's Cabin-door, that the Vat was properly filled up?

No, they could not by any means command the Vat all round; it was filled up on the ſide next the Clerks, but on the ſide from them it was not even filled up to the brim by four or five inches.

Who was the perſon that determined when the Vat was properly filled?

The Labourers; there was no perſon to tell them to turn.

Where did the Cuſtom Houſe Meter generally ſtand while the Coals were meaſuring?

Along with the Clerks, by the Maſter Smith's Cabin-door.

Did you mention this improper conduct in the Meaſurement of the Coals to any of the Officers of the Yard?

Yes, to the Clerk of the Checque.

Did the Maſter Smith uſe any improper language to you in conſequence of your having given information to the Officers of the Yard, reſpecting the improper Meaſurement of the Coals?

Yes; when I was relating the matter to the Storekeeper, the Maſter Smith came to me, and told me to go into the Shop to my duty; I told him I was then doing my duty, and went in to my fire again. The Maſter Smith came in after me, and ſaid, "I'll be d—d if I don't ſend you out of this Shop, you "d—d informing Raſcal, I will."

Did any perſon hear him uſe ſuch language?

I do not know whether they did or not; I never aſked any perſon.

Do you apprehend the Maſter Smith was in the practice of receiving any thing from the Contractor, or other perſon concerned in the delivery of the Coals?

No perquiſites that I know of; but Bottles were brought from the Collier, and carried into the Maſter Smith's Cabin, and Meat at times, which was dreſſed in the Shop, and carried into the Cabin when the Clerks and Maſter Smith were there.

Had

Mr. Holman.

Had you any misunderstanding with the Master Smith previous to the words that passed about the Measurement of the Coals?

About a year and a half or two years ago, I was employed to make an experiment on some Welch Coals, which seemed to me to answer the purpose very well, and on my saying so he was extremely angry, and threatened to take me away from the Fire I then belonged to; and soon after the death of my Foreman he did take me away.

Did you ever make any observations on the measuring of Coals in this Yard, prior to May last?——No.

How was your attention drawn to the circumstance in May last?

I have heard the Men speak of it one to another, and when I was removed from the old Shop to the new, where I could see it, I was led to observe it.

The Mark of
+
Alexander Holman.

Ewan Law.
Henry Nicholls.
Wm Mackworth Praed.

No. 26.

The Examination of HENRY DEVONSHIRE, Hammerman in His Majesty's Yard at Plymouth; taken upon Oath, the 5th of October 1803.

Mr. Devonshire.

HOW long have you been employed as a Smith in this Yard?

Nine years next March.

Was you ever employed in the Measurement of Coals?

I was in trade as a Smith before I came in the Yard, and used to measure the Coals I bought against the Meter, for the Merchant.

Did you make any, and what observations, on the Receipt of Coals from the Ship Henley in the months of May and July last?

In both months I saw at different times, from the Fire at which I worked, that the Coals were measured short, the side of the Vat from the Clerks not being filled to within four or five inches of the rim, and I should think it would have taken about a single Winchester Bushel to have filled it up properly; and when the Vat has been turned over, I have seen nearly a single Winchester Bushel of Coals left in the bottom of it.

At what distance was you from the Vat at the time you made the observations?

I have been looking out of the Window when the Vat has not been above a yard from it.

Where did the Clerks generally stand whilst the Coals were measuring?

Sometimes in a Shed close to the Master Smith's Cabin, and sometimes in the Cabin-door.

Could they, from the Master Smith's Cabin-door see that the Vat was properly filled?

Not all over, on the side opposite to them they could not.

Did they seem to be attentive to the measuring of the Coals?

They had their Books with them, and when the Labourers called out "Over," they made the entry in their Books.

Who was the Person that determined when the Vat was properly filled?

The Labourers who filled the Vat.

Mr. Devonſhire.

Where did the Cuſtom Houſe Meter ſtand whilſt the Coals were meaſuring?
I did not know the Coal Meter from the Clerks.

Did you ſee any Proviſions carried from the Veſſel to the Maſter Smith's Cabin?
No.

Have you heard the Maſter Smith make uſe of any improper language to Alexander Holman, in conſequence of his having given information reſpecting the improper Meaſurement of the Coals?
I have heard quarrelling between them at different times, but I cannot ſay on what account.

Did you ever obſerve the Coals delivered at this Yard were improperly meaſured prior to May laſt?
It has been remarked by many Men, and I have obſerved it myſelf for years paſt.

Did you make this circumſtance known to the Officers of the Yard?
No, I did not; I did not know in what manner the Coals were brought in, whether they were the property of Government, or a Contractor.

Have you ever had any miſunderſtanding with the Maſter Smith?——Never.

Henry Devonſhire.

Ewan Law.
Henry Nicholls.
Wm Mackworth Praed.

No. 27.

The Examination of SAMUEL STEVENS, Thirteen-Shilling Foreman of the Smiths in His Majeſty's Yard at Plymouth; taken upon Oath, the 5th of October 1803.

Mr. Stevens.

HOW long have you been employed as a Smith in this Yard?
About nineteen years.

Did you make any, and what obſervations, on the Receipt of Coals from the Ship Henley in the months of May and July laſt?
In the month of May I did, but not in July. When I looked out of the window at different times and on different days, I ſaw that the Vat by which they were meaſuring Coals was not ſufficiently full, and once I ſpoke to the Labourers employed in filling the Vat, and cautioned them to give better meaſure; and when the Vat was upſet the Coals were not all cleared out, but ſome were left in the bottom when it was turned back again.

Were you called by any one to look at the meaſuring of the Coals?
No, I went to the window for the ſake of the air, while my work was in the fire.

At what diſtance was you from the Vat at the time you made the obſervations?
I ſuppoſe about nine or ten feet.

Where did the Clerks generally ſtand whilſt the Coals were meaſuring?
In different places, ſometimes at the Door of the Maſter Smith's Cabin.

Could they, from the Maſter Smith's Cabin-door, ſee that the Vat was properly filled?
The ſide next to them they could; but they could not the ſide fartheſt from them.

Did

Mr. Stevens.

Did they ſeem to be attentive to the meaſuring of the Coals?

They had their Books, and when the Labourers called out "Over," the Clerks marked it down.

Who was the Perſon that determined when the Vat was properly filled?

The Labourers.

Where did the Cuſtom Houſe Meter ſtand whilſt the Coals were meaſuring? Generally with the Clerks?

Did you ſee any Proviſions carried from the Veſſel to the Maſter Smith's Cabin?

No, I never did.

Have you heard the Maſter Smith make uſe of any improper language to Alexander Holman, in conſequence of his having given information reſpecting the improper Meaſurement of the Coals.

No, not to my knowledge.

Did you ever make any obſervation on the meaſuring of Coals in this Yard prior to May laſt?

I never took particular notice whether the Vat was filled or not, prior to May laſt.

Samuel Stevens.

Ewan Law.
Henry Nicholls.
Wm Mackworth Praed.

No. 28.

The Examination of THOMAS RICKARD, Eleven-Shilling Foreman of the Smiths in His Majeſty's Yard at Plymouth; taken upon Oath, the 5th of October 1803.

Mr. Rickard.

HOW long have you been employed as a Smith in this Yard?

Upwards of eight years.

Did you make any, and what obſervations, on the Receipt of Coals from the Ship Henley in the months of May and July laſt?

In the month of May I was called to one of the windows of the new Shop by Alexander Holman: he ſaid to me, "See what meaſure they are making of "the Coals." The Vat was not filled up in a proper manner as I thought, it was not heaped ſo much as it could have been by half a Buſhel or thereabouts, as near as I could judge; and when the Labourers turned the Vat over, they did not clear it all out, but left in the Vat about half a Buſhel, more or leſs.—I did not ſee anything of what paſſed in July.

At what diſtance was you from the Vat at the time you made the obſervations?

About thirty or forty feet.

Where did the Clerks generally ſtand whilſt the Coals were meaſuring?

Sometimes by the Maſter Smith's Cabin-door, and ſometimes nearer to the Coals.

Could they, from the Maſter Smith's Cabin-door, ſee that the Vat was properly filled?

I am not ſure whether they could ſee the part of the Vat fartheſt from them or not.

Did

Mr. Rickard.

Did they ſeem to be attentive to the meaſuring of the Coals?

Yes, when I ſaw them.

Who was the Perſon that determined when the Vat was properly filled?

I do not know whether it was the leading Man of the Labourers, or the Labourers who filled the Vat. When the Labourers canted it, they called out "Over," and the Clerks then noted it in their Books.

Where did the Cuſtom Houſe Meter ſtand whilſt the Coals were meaſuring?

With the Clerks, I believe; not knowing all the Clerks, I could not diſtinguiſh them from the Cuſtom Houſe Meter.

Did you ſee any of the Officers of the Yard go paſt whilſt you was looking at the Meaſurement of the Coals?

Not to my knowledge.

Have you heard the Maſter Smith make uſe of any improper language to Alexander Holman, in conſequence of his having given information reſpecting the improper Meaſurement of the Coals?

They have had high words, but I was not near enough to know what was the ſubject of them.

Did you ſee any Proviſions carried from the Veſſel to the Maſter Smith's Cabin?

There was ſome Meat brought from the Veſſel, dreſſed in the Shop, and carried into the Cabin with ſome Bottles, but what they contained I do not know; but this was from the Veſſel diſcharged before that in the month of May.

Did you ever make any obſervations on the meaſuring of Coals in this Yard prior to May laſt?

No, I did not.

Thomas Rickard.

Ewan Law.
Henry Nicholls.
Wm Mackworth Praed.

No. 29.

The Examination of Mr. JAMES METCALFE, Eighth Clerk to the Clerk of the Checque in His Majeſty's Dock Yard at Plymouth; taken upon Oath, the 5th of October 1803.

Mr. Metcalfe.

HOW long have you been employed as a Clerk to the Clerk of the Checque of this Dock Yard?

Since the 13th of April 1802.

Did you attend the Receipt of Coals from the ſhip Henley on the 20th, 21ſt, 23d, 24th, and 25th of May laſt?

I did, excepting the firſt morning before Breakfaſt, and at particular times when called away upon duty, and was neceſſarily abſent.

By what Meaſure, and in what manner, were the Coals meaſured?

By a Vat, placed on a Barrel between the Merchant's heap and the King's heap, with a Log cloſe to the Barrel to keep the two Heaps ſeparate: The Vat was filled by the Labourers, and then turned over by them to the King's heap, and the Coals remaining ſcraped out with their Shovels, to the beſt of my recollection, but I cannot poſitively aſſert that it was; and when the Vat was ſo turned, the Labourers called out "Over," and we noted it in our Books.

By

Mr. Metcalfe.

By whoſe direction did the Labourers turn over the Vat?

The Labourers turned the Vat over in our preſence, without any particular directions, which was the uſual courſe.

Did the Labourers heap the Coals upon the Vat as high as they would go, before they turned over the Vat to the King's heap?

No, but the Coals were received at that delivery in the ſame manner, as I have been given to underſtand, was always the caſe.

How much higher than the ſides of the Vat were the Coals uſually raiſed?

I ſhould ſuppoſe about an inch or an inch and a half, or more all over the Vat.

Do you think any part of the Coals contained in the Vat was in general higher than an Inch, or an Inch and a half above the ſides of the Vat?

In general I think not, but ſometimes they were.

Had you often before attended the meaſuring of Coals in this Dock Yard?

Two or three times before.

Were they then meaſured in the ſame manner?——Yes, they were.

Did you ever attend the meaſuring of any Coals before you came to this Dock Yard?

To my knowledge, I never ſaw Coals meaſured before.

What age are you?——Eighteen.

Where did you ſtand while the Coals were meaſuring?

At different places, uſually near the Heap; but in caſe of rain, under the Door-way of the Maſter Smith's Cabin, and the further Door-way of the Smith's Shop, from whence I could ſee the back of the Vat.

At what diſtance is the Maſter Smith's Cabin from the Place where the Coals were meaſured?

I ſhould ſuppoſe on the firſt day of delivery about fifteen Feet, and towards the laſt of the delivery about twenty-eight Feet.

Could you ſee every part of the inſide of the Vat, when empty, from the Maſter Smith's Cabin door?

No, I do not think it poſſible.

Was the Vat heaped up till the Coals ran over all round the ſides every time it was filled?——No.

Was the Vat, when turned over, emptied completely every time?

During the time I was there the Vat was ſcraped out.

Were the Labourers employed meaſuring and taking the Coals to the Yard, working by Taſk?——I cannot tell.

Have you ever filled up your Book from the Book of any other Clerk that has been attending the delivery of Coals?

Yes, when I have been obliged to be abſent, which has not been for any length of time, and then I have inſerted againſt ſuch entries that they were Copies.

If the Vat had been filled ſo as to run over all round the Sides, would not ſome of the Coals, from the ſituation of the Vat, have fallen amongſt the King's Coals?

Yes, they would, and did in trifling quantities.

How were the Coals which fell over belonging to the Contractor returned to the Vat to be meaſured on his Account?——They were never returned.

Did anybody attend the meaſuring of Coals on the part of the Contractor?

No, I never ſaw any Perſon; ſometimes the Maſter would come that way, but he never ſtayed any time.

Mr. Metcalfe. Did any of the Officers of the Yard attend the meaſuring of the Coals?

Generally one of the Officers of the Yard would come once in a day, and ſometimes oftener, and would occaſionally ſtay about an Hour, or an Hour and a half.

Were they meaſured as you have deſcribed when the Officers were preſent?

Yes.

Has there been any alteration in the mode of filling the Vat ſince the manner of Meaſuring which you have deſcribed was complained of by the Smiths?

An alteration did take place either on the day the Smiths made the complaints, or very ſhortly after.—The Maſter Shipwright came down, I think, on the day after the Complaint, and diſapproved very much of the Meaſure then given, and made the Labourers pile up the Vat as much as it would poſſibly contain, by throwing the Coals up with Shovels; the Cuſtom Houſe Officer diſapproved of that Meaſure, and ſaid he ſhould report it to the Cuſtom Houſe.

Ewan Law. *J. Metcalfe.*
Henry Nicholls.
Wm Mackworth Praed.

No. 30.

The Examination of Mr. WILLIAM SHEPPARD, Seventh Clerk to the Clerk of the Survey in His Majeſty's Yard at Plymouth; taken upon Oath, the 5th October 1803.

Mr. Sheppard. HOW long have you been employed as a Clerk to the Clerk of the Survey of this Yard?——From the 3d of April 1802.

Did you attend the Receipt of Coals from the Ship Henley on the 20th, 21ſt, 23d, 24th, and 25th of May laſt?——Yes, I did.

By what Meaſure, and in what manner were the Coals meaſured?

They were meaſured by a Vat, which was placed on a Barrel; there were a number of Labourers employed in filling the Vat, and there was a Log of Wood cloſe to the Barrel to ſeparate the Coals which had been meaſured and received from the Contractors heap.—The Vat was filled up as much as it would conveniently hold, and when ſo filled, it was turned over and cleared out by thoſe who ſtood by.

By whoſe direction did the Labourers turn over the Vat?

When the Vat was full they turned it over without any directions.

Did the Labourers heap the Coals upon the Vat as high as they would go, before they turned over the Vat to the King's heap?——They did not.

How much higher than the ſides of the Vat were the Coals uſually raiſed?

I ſuppoſe at the very higheſt part better than half a Foot, to the beſt of my knowledge.

Might the heaps on the Vat have been raiſed a good deal higher than they were by the Labourers throwing up more Coals with their Shovels?——Yes.

Where did you ſtand while the Coals were meaſuring?

By the ſide of the Vat; but when the weather was unpleaſant, we ſtood in the entrance of the Maſter Smith's Cabin, where we could have the command of the Vat.

At

Mr. Sheppard.

At what diſtance is the Maſter Smith's Cabin from the Place where the Coals were meaſuring?

At the neareſt about eight or ten Yards, and at the fartheſt about eighteen or twenty Yards.

Could you ſee every part of the inſide of the Vat, when empty, from the Maſter Smith's Cabin-door?——Yes.

Was the Vat heaped up till the Coals ran over all round the ſide every time it was filled?——It was filled up, but not to run over.

Was the Vat, when turned over, emptied completely every time?

Yes, I ſaw that it was emptied.

Were the Labourers employed meaſuring and taking the Coals to the Yard, working by Taſk?——Yes.

At what Rate of Pay were they working?

Three for one I believe.

How many Vats or Chaldrons did they deliver for a ſingle Day's Pay?

I do not recollect.

If the Vat had been heaped up until the Coals ran over all round, muſt not many of the Coals, from the ſituation of the Vat, have fallen amongſt the King's Coals?

In throwing up the Coals a few ſcattering Coals might be thrown over.

You have ſaid that at times you was at the diſtance of eighteen or twenty Yards from where the Coals were meaſured, could you at that diſtance ſee that the Vat was filled up to the edge on the ſide fartheſt from you?

Every part I ſaw was, but there might be a ſmall vacancy which I could not perceive on the oppoſite ſide.

How were the Coals thrown over returned to the Vat, in order to be meaſured for the Contractor?

Thoſe looſe Coals were not returned to the Vat or to the Contractor.

Did any Perſon attend on the part of the Contractor to ſee juſtice done to him in the meaſurement of the Coals?

The Maſter of the Veſſel occaſionally attended.

What do you mean by occaſionally attended?

The Maſter was there at different times.

Did he take any Account of the quantity meaſured?——No, he did not.

Did Mr. James Metcalfe attend the meaſuring of Coals from the Henley, on the ſeveral days in May to which you have been ſpeaking?——Yes.

Had he the ſame opportunities of obſerving how the Coals were meaſured as you had?——Yes, he had.

Have any Coals been meaſured ſince in a different manner?

Yes, thoſe Coals have been piled up as much as ever could be put on.

Were the Coals which projected over the ſides knocked off?——Yes.

Was the Vat filled by throwing in the Coals with a ſhovel, or by laying them on by the hand?——With a ſhovel.

What quantity of Coals more do you think the Vat was then made to hold, than in the manner by which you meaſured the Henley's Cargo in May?——I cannot ſay.

Did it contain a Buſhel more?——I cannot ſay.

Did it contain half a Buſhel more?——I ſhould ſuppoſe it might.

Ewan Law. *W. Sheppard.*
Henry Nicholls.
Wm Mackworth Praed.

No. 31.

The Examination of Mr. JAMES JENNER, Eleventh Clerk to the Storekeeper in His Majesty's Yard at Plymouth; taken upon Oath, the 5th October 1803.

Mr. Jenner.

HOW long have you been employed as a Clerk to the Storekeeper in this Yard?
Since May 1802.

Did you attend the Receipt of Coals from the ship Henley on the 20th, 21st, 23d, 24th, and 25th of May last?
I went down the 20th, after about thirteen Chaldrons had been received from her; on the other days I continued to attend constantly.

Was that the first delivery of Coals at the Measurement of which you had attended?
Yes, the first and the only measuring of Coals I ever saw; I never saw any thing measured before but Corn.

Had you any directions for your guidance in the measuring of Coals, or did you pursue what you understood to have been the usual practice?
I did not understand what the usual practice was; a principal Officer being present, and not objecting to the manner in which the Coals were then measured, I considered it to be proper.

In what manner were the Coals put into the Vat?——With shovels by Labourers.

To what height above the level of the sides was the Vat filled?
It was raised in the middle to a point of about four inches high, or more.

Might the heaps in the Vat have been raised a good deal higher than they were, by the Labourers throwing up more Coals with their shovels?
Yes, they might have been.

Was the Vat, when turned over, emptied completely every time?
Every time, to the best of my knowledge.

What did you understand to be your duty in attending the measuring of these Coals?
To take an Account of the number of Vats or Measures turned over; I had no directions, but I considered the Meter was there to see if it was proper Measure.

Did you consider it as any part of your duty to observe that the Vat was properly filled?
I considered it as my duty to see that the Vat was filled; but I was no judge of the height to which it was necessary to pile it up to make it proper Measure.

Did Mr. James Metcalfe and Mr. William Sheppard attend the measuring of these Coals about which you have been speaking?——Yes.

James Jenner.

Ewan Law.
Henry Nicholls.
Wm Mackworth Praed.

No. 32.

The Examination of JOHN NEVE SALT, Eſquire, Storekeeper of His Majeſty's Yard at Plymouth; taken upon Oath, the 6th of October 1803.

Mr. Salt.

HOW long have you been Storekeeper of this Yard?
I was appointed in March 1802.

Have you ever attended the Receipt of Coals in this Dock Yard? ——I have

How were they meaſured?
By the Vat in every inſtance but the laſt, and then by a Buſhel ſent from the Cuſtom Houſe.

To what height did you require the Vat to be filled in meaſuring the Coals?
I had frequent converſation in May laſt with the Cuſtom Houſe Meters in reſpect to the quantity to be heaped on the Meaſure, and in general, after ſuch converſations, obtained its being higher filled up; the Meter always inſiſting he was the umpire between the Buyer and the Seller, and placed there for that eſpecial purpoſe.—My opinion was, that it ſhould be heaped to a cone as long as the Meaſure would bear filling without any overhangers; but I found the practice of meaſuring of Coals in the Towns of Dock and Plymouth did not accord with my opinion.—The Meters always reſiſted ſuch cone Meaſure, ſaying, it was neither the practice to give ſuch heaped Meaſure within or without the gates of the Yard, till, in the Cargo delivered from the Henley of London in July laſt, the Officers of the Yard conſulting together, directed no other than ſuch Meaſure to be received.

What circumſtances particularly induced the Officers to conſult together in July laſt as to the proper manner of meaſuring Coals?
The Maſter Shipwright had obſerved a Vat of Coals which he conſidered not properly filled, and the Officers, on meeting, determined to have heaped Meaſure.

To what height did the Meter in general allow the Vat to be filled?
Not ſo filled as to form a perfect cone.

In whoſe department is it to ſuperintend the delivery of Coals?
The Receiving Officers are the Clerk of the Checque, Clerk of the Survey, and Storekeeper.

When this difference between you and the Meters firſt aroſe, did you repreſent it to the Commiſſioner?——I think not.

How ſoon after it firſt aroſe, did you repreſent it officially to the Commiſſioner?
In converſation, on the 9th or 10th of July.

Was you preſent at any time whilſt the Coals from the Ship Henley were meaſuring in May or July laſt?
Yes, occaſionally, in turn with the other Officers.

Were the Coals then meaſured in the way you have deſcribed?
In May they were meaſured as I have before deſcribed, and in July the greater part of the Cargo in the ſame manner as the Cargo in May, the remainder with heaped Meaſure during the time that I was preſent; and the Clerks had Orders not to receive any of the latter part of the Cargo unleſs it was ſo meaſured.

By whom were thoſe Orders given to the Clerks?
I think by the Maſter Shipwright, the Clerk of the Checque, and myſelf.

Mr. Salt.

Are there any Invoices of the Cargoes of Coals delivered to the Officers of the Yard?

Yes, in the firſt inſtance, to the Commiſſioner, who refers them to the Storekeeper.

Do you apprehend the Cuſtom Houſe Meters are paid by the Merchant, or any perſon on his behalf, according to the number of Chaldrons the ſeveral Cargoes may turn out which they attend the delivery of?

The Meter delivering the Horta laſt month acknowledged to me, that he was paid by the Merchant, or Maſter of the Veſſel, according to the number of Chaldrons the Cargo run out; four Pence per Chaldron if he worked, and two Pence a Chaldron when the Coals were delivered in the Yard where he did not work.

Have any of your Clerks been diſcharged for improper conduct whilſt employed in the Receipt of Coals?

Yes, I repreſented the conduct of one that was employed on the Receipt of Coals to Commiſſioner Fanſhawe, and the Board ordered him to be diſcharged in conſequence, as being found drunk in the Maſter Smith's Cabin, and incapable of duty.

When was he diſcharged for ſuch miſconduct?

In June 1802.

Has any repreſentation been made to you at any time by Alexander Holman, reſpecting the improper Meaſurement of the Coals?

Yes, but ſubſequent to the Officers having directed larger Meaſure to be received.

At what time did the Officers direct larger Meaſure to be received?

On the morning of the 6th or 7th of July.

On what day did Holman give the information?

In the afternoon of the 6th or 7th of July.

Do you recollect having ordered larger Meaſure to be received before you ſpoke to the Commiſſioner on the ſubject?

Yes, in conjunction with the other Officers, the Maſter Shipwright and Clerk of the Checque.

Between your being appointed Storekeeper in March 1802, and the firſt delivery of Coals by the Henley in May 1803, did you attend at the Receipt of any Coals?

Yes, alternately with the other Officers.

Did you make any obſervations at the time of receiving them upon the mode of Meaſurement?

I frequently directed the Clerks to attend particularly that the Meaſures were properly filled.

How many Cargoes were there delivered in that period?——Five.

At the time when thoſe Cargoes were unloaded, what did you conſider to be the proper Meaſurement of Coals?

I enquired of thoſe who had been in the habit of ſeeing Coals meaſured into the Yard, whether the Meaſure then given was ſuch as had been cuſtomary, not having ever ſeen Coals meaſured before I was Storekeeper. Upon reference to the Meter, he aſſerted the Meaſure then given was the proper Meaſure.

What was the Meaſure then given?

The Meaſure then given was far above the level of the Vat, (pointing to a Pyramid.)

When

Mr. Salt.

When did you firſt form an opinion that ſuch Meaſure was not a proper Meaſure of Coals?

The firſt information I received of the proper Meaſure of Coals was by the Commiſſioners Minute of the 5th September 1803.

Is the Paper produced by you a Copy of the Letter to the Commiſſioner on the ſubject of the Meaſurement of Coals?——Yes.

Ewan Law. *J. N. Salt.*
Henry Nicholls.
Wm Mackworth Praed.

No. 33.

Plymouth Dock Yard,
17th July 1803.

Sir,

IN obedience to your Directions of yeſterday, we beg leave to acquaint you, that Coals were delivered into this Dock Yard from the Ship Henley, on the 20th, 21ſt, 23d, 24th, and 25th of May laſt, the Receipts and Meaſurement of which were attended by the Clerks, Meſſrs. J. Jenner, W. Sheppard, and J. Metcalfe; and were ſuperintended by the Clerk of the Checque and Storekeeper, who were repeatedly preſent during the ſaid Meaſurement, as much as the Receipts of other Stores and official duties would admit. Coals were alſo delivered here on the 4th, 5th, 6th, 7th, and 8th inſtant, from the Henley, which was attended by the Clerks, J. Mitchell, W. Sheppard, and J. Metcalfe; and ſuperintended, as before, by the Storekeeper and Clerk of the Survey. Our repeated Orders were, that the Vat ſhould be filled as high as it would bear filling, to which the Meter has continually objected; and his ſuperior Officer, on his viſitation, ſaid, that if ſuch great Meaſure was continued, he would ſeize the whole. If any fraudulent practice has been carried on (as the information we conveyed to you in our Letter of the 8th inſtant ſtates) it muſt have been committed when we have been abſent on other neceſſary points of duty.

We have had the Vat (which is ſaid to have been originally received from Deptford) meaſured, and find it, when piled up in the cuſtomary manner, to contain only eight inſtead of nine Buſhels; is marked "G. R." under a Crown, 1784.

We are,
Sir,
Your moſt obedient
Humble Servants,

Richard Pering.
J. N. Salt.
Thos Hollinworth.

Commiſſioner Fanſhawe.

Appendix,

PLYMOUTH YARD, 12th September 1803. } AN Abſtract ACCOUNT of COALS Received in

Time when Received.	NAME of the SHIP.	NAME of the MASTER.	From Whence.	NAME of the CONTRACTOR.	NAME of the AGENT at the Port.
1790:					
May 19th	- - -	- - -	- - -	- - -	- - -
- - -	Dolly - - -	Henry Bone -	- - -	Mich[l] Henley	
- - -	- - -	- - -	- - -	- - -	- - -
July 16th	- D° -	- D° -	- - -	- - -	- - -
Auguſt 30th	- D° -	- D° -	- - -	- - -	- - -
1791:					
June 6th	- - -	- - -	- - -	- - -	- - -
- - -	- D° -	- D° -	Pontop - -	Mich[l] Henley and Son	Not known
- - -	- - -	- - -	- - -	- - -	- - -
September 1ſt	- D° -	- D° -	- - -	- - -	- - -
1792:					
April 28th	- - -	- - -	- - -	- - -	- - -
- - -	Henley - -	- D°			
	- - -	- - -	- - -	- - -	- - -
September 8th	- D° -	- D° -	- - -	- - -	- - -
1793:					
June 8th	- - -	- - -	- - -	- - -	- - -
- - -	- D° -	- D° -	- - -	Mich[l] Henley and Son	- - -
July 22d	- - -	- - -	- - -	- - -	- - -
October 22d	Nelly - - -	W[m] Dodd -	- - -	- - -	- - -
1794:					
July 4th	Charlton - -	R[t] Nicholſon	- - -	W. Leighton	- - -
November 5th	Partridge - -	J. Ploumb -	- - -	- D° -	- - -
1795:					
May 30th	Flirt - - -	Tho[s] Douell	- - -	- D° -	- - -
July 16th	Teſtimony -	R. Crathorne	Pontop - -	Ja[s] Bayley -	Not known -
Auguſt 20th	- D° -	- D° -	- - -	- D° -	- - -
1796:					
May 7th	Telemachus -	Hen[y] Bone -	- - -	- - -	- - -
July 16th	- D° -	- D° -	- - -	- - -	- - -
1797:					
June 6th	Henley - -	Fra[s] Watſon -	- - -	- - -	- - -
- - -	- D° -	- D° -	- - -	Mich[l] Henley and Son	- - -
Auguſt 1ſt	- D° -	- D° -	- - -	- - -	- - -
September 14th	- D° -	- D° -	- - -	- - -	- - -
October 16th	- D° -	- D° -	- - -	- - -	- - -

No. 34.

this Yard, between the 1st January 1790 and 31st August 1803.

DATE of CONTRACT.	QUANTITY Received.	PRICE per Chaldron.	BILLS or CERTIFICATES: DATES.	BILLS or CERTIFICATES: Quantities contained in each.	AMOUNT.
1787:	Chald. Bush.	£. s. d.		Chald. Bush.	£. s. d.
1st March -	52 18	1 5 8	1790:	52 18	
1788:			25th May - -		108 19 9
5th March -	29 27	1 5 6		29 27	
1790:					
17th March -	125 18	1 4 11	25th May - -	125 18	161 16 5
—— -	249 9	1 4 11	29th July - -	249 9	397 0 8
—— -	253 —	1 4 11	4th Sept. - -	253 —	374 0 6
			1791:		
—— -	72 9	1 4 11	25th June - -	72 9	
1791:					301 15 7
3d March -	141 9	1 5 5	25th June - -	164 —	
—— -	22 27	1 5 5			
—— -	232 9	1 5 5	6th Sept. - -	232 9	295 10 4
—— -	103 27	1 5 5	1792:	103 27	
1792:			1st May - -		386 19 7
13th March -	163 9	1 5 5		163 9	
—— -	273 —	1 5 5	11th Sept. -	273 —	347 7 5
—— -	123 27	1 5 5	1793:	123 27	
1793:			14th June - -		423 4 11
21st March -	133 9	1 17 6		133 9	
—— -	256 9	1 17 6	30th July - -	256 9	520 2 1
—— -	312 18	1 17 6	23d October -	312 18	642 6 8
1794:			1794:		
17th March -	382 27	2 4 0	9th July - -	382 27	858 17 9
—— -	304 18	2 4 0	7th Nov. - -	304 18	680 15 8
			1795:		
—— -	82 27	2 4 0	6th June - -	82 27	187 19 3
1795:					
20th April -	176 9	1 18 6	18th July - -	176 9	348 12 2
—— -	172 18	1 18 6	22d August -	172 18	339 18 11
1796:			1796:		
22d March -	370 —	1 18 0	11th May - -	370 —	737 5 5
—— -	371 9	1 18 0	30th July - -	371 9	771 10 0
			1797:		
—— -	18 —	1 18 0	30th June -	18 —	
1797:					563 18 6
6th April - -	252 9	2 2 0	——	252 9	
—— -	270 27	2 2 0	23d Sept. - -	546 9	1,147 2 6
—— -	275 18	2 2 0			
			1798:		
—— -	258 18	2 2 0	29th January	258 18	542 17 0

Time when Received.	NAME of the SHIP.	NAME of the MASTER.	From Whence.	NAME of the CONTRACTOR.	NAME of the AGENT at the Port.
1798:					
May 31ſt	General Elliott	Thoˢ Hedley.			
June 13th					
1799:				Wᵐ Leighton.	
January 18th					
- - - 22d	Dº	Dº			
- - - 31ſt					
June 8th					
- - 12th	Eagle	Wᵐ Dodd			
Between 5th & 15th			Pontop		Not known.
Between July 25th & 31ſt	Henley	Fraˢ Watſon		Mich. Henley and Son	
1800:					
March 11th					
- - - 14th					
- - - 18th	Neptune	Rᵈ Pearſon			
- - - 21ſt					
Between March 13th & 20th					
Between June 7th & 9th					
11th & 14th	Liberty	M. Richardſon.			
19th & 25th	Unity	Alexʳ Souter			
July 12th					
Between July 7th & 11th	Three Brothers	Wᵐ Wright.			
16th & 17th				Meſſrs. Hough and Jackſon	
Dº 18th & 24th	Reſpect	Rᵈ James.	Pontop		Not known.
1801:					
Janʸ 12th & 17th	Sea Adventure	Edwᵈ Pringle			
Dᵒ Mar. 13th & 20th	Three Brothers	Jnº Hogg			
Dº 25th & 26th	Endeavour	Wᵐ Hughes	Carmarthen	Alexʳ Raby	
Dº May 1ſt & 2d					
Dº 4th & 9th	Two Siſters	G. Richardſon.			
Dº 21ſt & 27th	Bywater	Ab. Bywater			
Dº 28th & 30th			Pontop		Contractor reſident on the ſpot.
Dº June 1ſt & 4th	Medway	M. Parker.			
5th & 9th	Sophia	Stepⁿ Doeg			
Between 18th & 24th					
July 2d	John and Mary	Rᵗ Lee.		Joſhua Rowe.	

DATE of CONTRACT.	QUANTITY Received.	PRICE per Chaldron.	BILLS or CERTIFICATES: DATES.	BILLS or CERTIFICATES: Quantities contained in each.	AMOUNT.
	Chald. Bush.	£. s. d.		Chald. Bush.	£. s. d.
1798: 10th April -	62 —	1 19 0	1798: 15th June -	476 27	929 13 3
—— -	414 27	1 19 0			
—— -	30 —	1 19 0	1799: 1st February -	482 18	940 17 6
—— -	30 —	1 19 0			
—— -	422 18	1 19 0			
1799: 5th April -	50 —	2 2 0			
—— -	50 —	2 2 0	17th June - -	420 27	883 11 6
—— -	320 27	2 2 0			
—— -	266 27	2 2 0	1st August -	266 27	560 3 6
—— -	11 —				
—— -	27 —				
—— -	30 —	2 2 0	1800: 5th April - -	215 18	452 11 0
—— -	22 —				
—— -	125 18				
- - -	50 —				
- - -	159 —	2 7 0	4th July - -	410 18	964 13 6
- - -	201 18				
- - -	23 18				
1800: 22d April -	203 —				
- - -	41 27	2 7 0	26th July - -	473 27	1,113 6 3
- - -	205 18				
- - -	221 9	2 7 0	1801: 17th January -	221 9	519 18 9
- - -	234 18	2 7 0	21st March -	234 18	551 1 6
Navy Board's Warrant, 24th Feby 1801	31 —	2 2 0	25th Sept. - -	31 —	65 2 0
- - -	75 —				
- - -	236 9				
- - -	212 —				
		2 0 6	10th June - -	976 9	1,976 18 1
Contract 14th April	77 9				
- - -	235 27				
- - -	140 —				
- - -	238 —	2 0 6	25th June - -	238 —	481 19 0
- - -	13 18	2 0 6	23d July - -	13 8	27 6 9

Time when Received.	NAME of the SHIP.	NAME of the MASTER.	From Whence.	NAME of the CONTRACTOR.	NAME of the AGENT at the Port.
1802:					
Between May 3d & 8th	Henley of London	Fra[s] Watſon			
Do					
18th & 20th					
20th	Ocean of London	Matt[w] Carter.			
21ſt & 27th					
June 24th					
25th					
26th	Henley of London	Fra[s] Watſon.			
28th					
29th					
30th					
July 21ſt			Pontop	Mich[l] Henley and Son	Not known.
22d					
23d					
24th					
26th	Do	Do			
27th					
Sept[r] 2d					
3d					
4th					
6th					
1803:					
May 20th					
21ſt					
23d					
24th					
25th			Pontop	Joſeph Henley	Not known.
	Do	Do			
July 4th					
5th					
6th					
7th					
8th					
Auguſt 29th	Horta	Ja[s] Shepherd.		Meſſrs. Scobell and Sambell	

DATE of CONTRACT.	QUANTITY Received.	PRICE per Chaldron.	BILLS or CERTIFICATES: DATES.	BILLS or CERTIFICATES: Quantities contained in each.	AMOUNT.
	Chald. Bush.	£. s. d.		Chald. Bush.	£. s. d.
- - -	278 18				
- - -	74 —		1802:		
- - -	28 —	1 12 9	14th June -	575 9	941 19 5
- - -	22 —				
- - -	172 27				
- - -	40 —				
- - -	54 —				
- - -	45 —				
- - -	56 —	1 12 9	23d July - -	268 9	439 5 2
- - -	45 —				
- - -	28 9				
1802: 13th April	45 —				
- - -	50 —				
- - -	55 —				
- - -	53 —				
- - -	49 —				
- - -	18 24	1 12 9	11th Sept. - -	447 24	733 1 1
- - -	58 —				
- - -	53 —				
- - -	53 —				
- - -	13 —				
- - -	5 —				
- - -	72 —				
- - -	65 —		1803:		
- - -	68 —	1 17 9	31st May - -	288 4	543 16 2
- - -	66 —				
1803: 13th April	12 4				
- - -	57 —				
- - -	65 —				
- - -	53 —	1 17 9			
- - -	57 —				
- - -	34 9		No Certificates granted.		
- - -	7 18				
2d June.		2 5 0			
- - -	4 29				

Richard Pering.

No. 35.

PLYMOUTH. { AN ACCOUNT of COALS Landed in this Port, out of the following Veſſels, between 1ſt January 1790 and 31ſt Auguſt 1803.

DATE of ENTRY.	SHIPS NAMES.	MASTERS NAMES.	From Whence.	Quantity per Cocket.	Quantity Entered and Paid Duties.	To whom Conſigned.
				Chalders.	Chaldrons. Bu.	
1790:						
May 10th	Dolly - - - -	Henry Bone - -	Newcaſtle	104	238 27	
July 5th	Dº - - - -	- - Dº - - -	- Dº -	104	240 9	
Auguſt 20th	Dº - - - -	- - Dº - - -	- Dº -	104	241 —	
1791:						
May 26th	Dº - - - -	- - Dº - - -	- Dº -	104	236 9	
Auguſt 22d	Dº - - - -	- - Dº - - -	- Dº -	104	232 9	
1792:						
April 20th	Henley - - -	- - Dº - - -	- Dº -	120	267 —	
Auguſt 30th	Dº - - - -	- - Dº - - -	- Dº -	120	273 —	
1793:						
May 30th	Dº - - - -	- - Dº - - -	- Dº -	120	277 —	
July 11th	Dº - - - -	- - Dº - - -	- Dº -	120	256 9	
Oct^r 14th	Nelly - - - -	William Dodds -	- Dº -	132	312 18	Not known in this Office.
1794:						
June 20th	Charlton - - -	Robert Nicholſon	- Dº -	168	382 27	
Oct^r 23d	Partridge - - -	Samuel Plum - -	- Dº -	127	304 18	
1795:						
May 27th	Flirt - - - -	Chaˢ Dowell - -	- Dº -	64	129 13	
July 8th	Teſtimony - -	—— Crawthorne	- Dº -	72	176 9	
Auguſt 12th	Dº - - - -	- - Dº - - -	- Dº -	72	172 18	
1796:						
April 22d	Telemachus - -	Henry Bone - -	- Dº -	168	370 —	
July 5th	Dº - - - -	- - Dº - - -	- Dº -	168	371 9	
1797:						
May 29th	Henley - - -	Francis Watſon -	- Dº -	120	270 9	
July 17th	Dº - - - -	- - Dº - - -	- Dº -	120	270 27	
Auguſt 31ſt	Dº - - - -	- - Dº - - -	- Dº -	120	275 18	
Oct^r 7th	Dº - - - -	- - Dº - - -	- Dº -	120	265 6	
1798:						
May 25th	General Elliott -	Thomas Headley	- Dº -	216	476 27	

DATE of ENTRY.	SHIPS NAMES.	MASTERS NAMES.	From Whence.	Quantity per Cocket.	Quantity Entered and Paid Duties.	To whom Configned.
1799:				Chalders.	Chaldrons. Bush.	
Jan^{y} 16th	General Elliott -	Thomas Headley	Newcastle	216	482 18	
June 1st	Eagle - - - -	William Dodds -	- D° -	190	420 27	
July 23d	Henley - - -	Francis Watson -	- D° -	112	266 27	
1800:						
March 8th	Neptune - - -	Robert Person -	- D° -	112	224 —	
June 2d	Liberty - - -	M. Richardson -	- D° -	92	209 —	
- - 16th	Unity - - - -	Alexander Souter	- D° -	94	201 18	
July 1st	Three Brothers -	William Wright -	- D° -	100	226 18	
1800:						
July 14th	Respect - - -	Richard James -	- D° -	112	247 18	
1801:						
January 9th	Sea Adventure -	Edward Pringle -	- D° -	100	221 9	
March 10th	Three Brothers -	J. Hogg - - -	- D° -	106	234 9	Not known in this Office.
- - 23d	Endeavour - -	William Hughes -	Llanelly -	27	31 —	
April 30th	Brothers - - -	Geo. Richardson -	Newcastle	140	311 9	
May 20th	Bywater - - -	Abraham Bywater	- D° -	96	212 —	
- - 25th	Medway - - -	Mich. Parker -	- D° -	136	313 —	
June 2d	Sophia - - - -	Step^{n} Doeg - -	- D° -	64	128 —	
- - 17th	John and Mary -	Thomas Robson -	- D° -	109	260 —	
1802:						
May 1st	Henley - - -	Francis Watson -	- D° -	112	278 18	
- - 13th	Ocean - - - -	Matthew Carter -	- D° -	124	296 27	
June 22d	Henley - - -	Francis Watson -	- D° -	112	268 9	
July 20th	D° - - - - -	- - D° - - -	- D° -	112	270 27	
August 31st	D° - - - - -	- - D° - - -	- D° -	112	276 14	
1803:						
May 17th	D° - - - - -	- - D° - - -	- D° -	112	288 4	
June 30th	D° - - -	- - D° - - -	- D° -	112	266 9	

Custom House,
25d September 1803.

J. Newton.

No. 36.

PLYMOUTH. { AN ACCOUNT of the Quantity of COALS Landed in this Port, out of the following Veſſels, from 5th July 1803.

DATE of ENTRY.	SHIPS NAMES.	MASTERS NAMES.	From Whence.	Quantity per Cocket	Quantity Landed.	EXCESS.
1803:				Chalders.	Chaldrons. Buſh.	Chaldrons. Buſh.
Auguſt 16th	Horta	James Shepherd	Newcaſtle	88	152 15	——
July 6th	Hop Branch	Ralph Dunn	Sunderland	55	114 19	4 19
- - 11th	William	Aaron Wilſon	- D° -	104	226 21	18 21
- - - -	Sally	John Canny	- D° -	88	186 16	10 16
- - 15th	Barbarras	John Young	- D° -	92	188 29	4 29
- - 19th	Lumley	David Baxter	- D° -	94	187 35	——
- - - -	Ruſſell	Morgn Aiſkell	- D° -	104	220 6	12 6
- - - -	Jetherill	Thomas Caſſap	- D° -	70	140 —	——
- - 23d	Bywater	Thomas Siney	- D° -	98	193 14	——
- - 29th	Friends Regard	Avery Hornſby	- D° -	92	194 4	10 4
- - 30th	Peace	James Sharp	- D° -	104	208 28	— 28
Auguſt 6th	Union	Andrew Tracey	- D° -	47	33 26	Part at Looe.
- - 16th	Swift	Henry Benſon	- D° -	64	139 18	11 18
- - - -	Active	Robert Canny	- D° -	64	131 16	3 16
- - - -	Mellona	Rowld Robinſon	- D° -	64	148 26	20 26
- - - -	Roberts Adventure	James Robſon	- D° -	96	197 3	5 3
- - 17th	Trinity Buoy Yacht	Robert Headley	- D° -	60	126 12	6 12
- - - -	Sally	John Canny	- D° -	88	180 13	4 13
- - - -	Rocheſter	Thomas Hall	- D° -	106	235 20	23 20
- - 18th	Bellona	Watſon Wilſon	- D° -	86	183 10	11 10
- - - -	Science	James Sids	- D° -	90	195 20	15 20
- - - -	Hanaton	Peter Marrington	- D° -	94	195 —	7 —
- - - -	Lambton	Edward Storrow	- D° -	88	182 20	6 20
- - 20th	Burdon	Avery Johnſon	- D° -	72	134 3	——
- - 26th	Lumley	David Baxter	- D° -	96	186 24	——
- - 31ſt	Ruſſell	Morg. Aiſkell	- D° -	110	222 15	2 15
Sept 1ſt	William	Aaron Melville	- D° -	106	230 28	18 28
- - 2d	Teſtimony	Robert Crathorne	Newcaſtle	72	149 33	5 33
- - 6th	Bywater	Thomas Sirvey	Sunderland	96	195 20	3 20
- - 8th	Autumn	Fretſer Thompſon	- D° -	96	193 34	1 34
- - 12th	Friendſhip	Thomas Harriſon	- D° -	80	171 4	11 4
- - 13th	Active	Robert Canny	- D° -	69	131 28	——
- - 15th	Nymph	James Thomas	- D° -	66	141 26	9 26
- - 16th	John	James Brown	- D° -	82	165 34	1 34

J. Newton.

No. 37.

Plymouth Yard, 13th Auguſt 1804.

Sir,

I HAVE to acknowledge the receipt of your Letter of the 10th inſtant, and beg to inform you, for the information of the Commiſſioners of Naval Enquiry, that the Quantity of Coals received from the Ship Horta in Auguſt 1803, on the Contract of Meſſrs. Scobell and Sambell, were one hundred and fifty-two Chaldron fifteen Buſhels, and that the Sum paid for the ſame was three hundred and forty-two Pounds eighteen Shillings and nine Pence, at the rate of two Pounds five Shillings per Chaldron.

I have the honour to be,
Sir,
Your moſt obedient
Humble Servant,

John Williams, Eſquire. *Rich^d Pering.*

No. 38.

Navy Office, 22d September 1803.

Meſſrs. Henley,

HAVING received information that a Cargo of Coals, ſhipped on board your Ship Henley in May laſt, at Newcaſtle, as 112 Chalders per Cocket, was delivered at Plymouth Yard upon your Contract of 13th of April 1803, and that the delivery amounted to 288 Chalders 4 Buſhels; alſo, that another Cargo by the ſame Ship, delivered at Plymouth in July amounted to 112 Chalders by Cocket, but by delivery to 266 Chalders 9 Buſhels, and that the ſame Ship delivered 4 Cargoes into the Dock Yards at Deptford and Woolwich, which were ſhipped as 111 Chalders per Cocket, but made out on delivery as follows: viz.

11th October	- - -	221 Chalders.
26th November	- -	220 - -
11th January	- - -	225 - -
26th February	- - -	221 : - -

And finding upon enquiry, that ſeveral other Ships ſent to His Majeſty's Yards by you and other perſons, have produced upon delivery conſiderably more than double the Quantity expreſſed in the Cockets; We deſire you will explain to us how the ſame has happened, and why the ſame Ship, when delivered in the Thames, produced from the ſame quantity of Chalders ſhipped only double thoſe quantities in Chalders.

We are,
Your affectionate Friends,

H. Duncan.
J. Henſlow.
O. Markham.

No. 39.

Honourable Sirs, Wapping, Sept. 23d 1803.

IN reply to your Letter 22d, the making out of Coal Ships differ very much at every Port in England in the mode of Meaſurement, and filling the Meaſure:—at the Port of Plymouth, Coals are in general ſold by the Quarter of 16 Buſhels.

Your Honourable Board is well acquainted with the cuſtom at Plymouth Dock Yard; the Cargo is landed in the Yard, then under the directions and immediate

inſpection of your Officers on your part, and a Meter appointed by the Cuſtom Houſe; the Cargo is meaſured in the uſual way, and the Duty and Freight, &c. is paid according to cuſtom.

The Price per Chaldron will clearly explain the reaſon, if referred to, for time immemorial, that Plymouth Dock Yard is ſupplied with Pontop Coals from Newcaſtle, in general, at a lower rate per Chaldron than the Dock Yards in the Port of London in time of Peace; a Coal Voyage from Newcaſtle to Plymouth is a double Voyage, and the Officers and Seamen are paid double the amount of Wages more than a Voyage to London; the Inſurance is double; and Colliers in general make two Voyages to London to a Plymouth Voyage.

In future, if Government make a regulation in the Meaſure, that the Returns per Chaldron making out is to be the ſame at Plymouth as Woolwich, the Contractor, be who he may, muſt have a higher price for Plymouth than Woolwich, to pay his extra Charges.

We are,
Honourable Sirs,
Your moſt obedient Servants,
Mich[l] Henley & Son.

To the principal Officers
and Commiſſioners
of His Majeſty's Navy.

No. 40.

Meſſrs. Henley, Navy Office, 28th Sept. 1803.

WE have received your Letter of 23d inſtant, and deſire you will ſend us, *to-morrow*, an Anſwer to ours of 22d, on the ſubject of the Delivery of Coals at His Majeſty's Yards, as we do not conſider the one received to be an Anſwer thereto.

We are
Your affectionate Friends,

H. Duncan.
J. Henſlow.
O. Markham.

No. 41.

Honourable Sirs, Wapping, 11th October 1803.

IN reply to your Letter of 28th ult. concerning the Delivery of Coals at Plymouth, I have made every enquiry in my power, and find my Letter 23 ult. explains all I know of the buſineſs, juſt and true. I hope your Honourable Board will order my Bill according to my Agreement 13th April laſt.

I remain,
Honourable Sirs,
Your humble Servant,
Jo[s] Henley.

The principal Officers
and Commiſſioners
of His Majeſty's Navy.

No. 42.

COPY of an Order from the Navy Board to the Officers of the ſeveral Yards; dated 1ſt June 1781.

HAVING taken into conſideration the various methods practiſed in keeping the Accounts of Paint Work performed in His Majeſty's ſeveral Yards, and being determined that one and the ſame method of keeping the ſaid Accounts ſhall be practiſed at all the Yards; We have with that view drawn up ſuch Forms for the Accounts as we judge fit for the purpoſe, which will be ſupplied you from time to time, on demand, from the Office of the Comptroller of the Storekeeper's Accounts; and therefore we herewith ſend you Specimens, which are contrived ſo as to correſpond with the following practice, which we approve of.

PAINT WORK.

WORK done to Ships is not meaſured till the whole is completed, of which the Foreman afloat gives notice to the ſeveral Officers concerned, and when the Meaſurers go a-board to meaſure the Work, the Foreman afloat conſtantly attends them, to certify to them what part of the Work has been once, twice, or thrice painted, and immediately the Meaſurement is entered by each Clerk in his own Book, which is afterwards entered in Books kept at the ſeveral proper Offices; viz. one by the Maſter Shipwright, one by the Clerk of the Checque, one by the Storekeeper, and one by the Clerk of the Survey.

This Meaſurement is commonly attended by four Clerks, but never by fewer than three. Work done in the Officer's Lodgings, and upon other Buildings in the Yard, is in the ſame manner meaſured by Clerks from the above-mentioned Offices, and the Maſter Houſe Carpenter, being the perſon under whoſe immediate inſpection all Works or Buildings are carried on, attends the Meaſurers, to certify to them what parts have been painted once, twice, or thrice: ſmall articles, ſuch as Boats Oars, Boats Maſts, and Spreets, Hencoops, Buckets, and Canvas, are painted in the Yard, and upon notice from the Foreman of the Painters, are meaſured from time to time as occaſion requires; and the ſeveral Maſters, under whoſe inſpection the different articles have been made or built, attend the Meaſurers, to certify to them as to the due performance of the Paint Work.

OIL AND COLOURS.

THE Oil and Colours ſerved to Boatſwains and Carpenters of Ships, and alſo Putty for the uſe of the Caulkers, Boatbuilders, Joiners, and Houſe Carpenters, are delivered in conſequence of Notes for Stores, ſigned by the Maſter Shipwright or his Aſſiſtants, which Notes go to the Storekeeper's Office, and are then abſtracted ſo far as relates to the Oil, Colours, and Putty, and thereupon ſeparate Notes are made out, and ſigned by one of the Clerks to the Storekeeper, for Oil, Colours, and Putty, and the quantities delivered on thoſe Notes are from time to time, (that is to ſay) about once a Month, entered in the ſeveral Books of the Offices above-mentioned, which Books are kept under five diſtinct Heads; viz. Ship Account—Oil, Colour, and Putty—Boats Oars—Yard Work—Extra Work:—And whereas, as has been ſaid, we approve of the method above-mentioned; We hereby direct and require you to cauſe the ſame to be practiſed in your Yard. And, as the attendance of the ſeveral Maſters, and of the Foreman afloat, in order to certify concerning the due performance of the Paint Work, appears to us a circumſtance of great Importance, we do therefore

therefore require you never to ſuffer Paint Work to be meaſured without the attendance of the ſaid ſeveral Maſters or Foreman afloat. And as it is neceſſary that all Perſons concerned in keeping the ſaid Accounts ſhould maintain due order and regularity therein, you are hereby ſtrictly charged never to ſuffer any Bills to be made out for Paint Work, unleſs it appears that all the Books above-mentioned have been duly kept in the reſpective Offices, and that the ſaid Books agree exactly with each other in all the ſeveral Articles therein mentioned; and, at the end of every Year, to ſend us the ſaid original Books.

No. 43.

The Examination of Mr. JOSIAH THOMPSON, Painter's Meaſurer in His Majeſty's Yard at Plymouth; taken upon Oath, 8th October 1803.

Mr. Thompſon.

HOW long have you been employed as Painter's Meaſurer?

Since November 1783; I ſerved my time as a Shipwright in the Yard.

While the Paint Work was performed by Contract, who generally attended at the Meaſurement of it?

The Maſter Shipwright's Meaſurer and myſelf, the Clerk of the Survey's Clerk, and the Storekeeper's Clerk at times; the Foreman of the Painters on behalf of the Contractor, and at times the Foreman afloat.

Did the Clerk of the Checque's Clerk ever attend?

No, it was never required, as I meaſured on behalf of the Clerk of the Checque.

Who informed you that the Paint Work was ready to be meaſured?

The Contractor's Foreman.

Did you, previous to your meaſuring the Work, acquaint the Clerks in the Clerk of the Checque's, Storekeeper's, and Clerk of the Survey's offices, that the Work was ready for being meaſured?

I did not myſelf, but there was always a Meſſage ſent to them.

Did the Clerks in general attend?

They did not in general.

Did you receive Directions from any Perſon to proceed in the Meaſurement of Paint Work without the attendance of the proper number of Clerks?——No.

During the time you attended as Meaſurer, did any one of the principal Officers ever attend on this Service?

Never but once, and that was by Mr. Paine, Clerk of the Survey, on the Meaſurement of the Work performed to his Houſe, and that by accident.

Was Paint Work frequently meaſured without the attendance of a principal Officer, or any of the Clerks?——Yes.

Who actually meaſured the quantity of Painters Work performed?

The Contractor's Foreman was always the Perſon deputed to meaſure the Work in our preſence; but in caſe of his illneſs, I or the Maſter Shipwright's Meaſurer have done it.

Who took the Account of it?

One Perſon, generally myſelf or the Maſter Shipwright's Meaſurer, and the others were ſtanding by to ſee it was taken down correct.

When you meaſured, and the Clerk of the Checque's Meaſurer took the Account, and *vice verſâ*, did you copy from each other?——We did.

Did

Mr. Thompſon.

Did the Foreman afloat generally attend to inform you how many times the work had been painted?

He did not until February 1802, when an Enquiry took place by a Committee of the Navy Board, and ſince that time the Clerks and Foreman afloat, and the Maſters of the ſeveral branches, regularly attend the Meaſurement.

How did you aſcertain the number of times the Work had been painted?

From the Contractor's Foreman.

When the Clerks did not attend, were they in the practice of taking Copies from your Accounts of Paint Work?

They muſt, or otherwiſe they could not bring their work forward.

At what diſtance of time after the meaſuring did they generally ſend for your Books, to take copies of them?

At no ſtated times; according to their own convenience.

When the Bills or Certificates were made out for the payment to the Contractor for Paint Work, were the Clerks in the practice of ſending for your Accounts to examine ſuch Bills or Certificates by?

If their Books were not up complete, our Books uſed to be ſent for, I ſuppoſe, for that purpoſe.

Have you ever been in the practice of giving in Accounts of Paint Work performed without meaſuring it?

Yes, when the Contractor's Foreman has given in an account of trivial Articles where Meaſurement was required, we have taken his word for it; where Ships of equal claſſes have been painted in the ſame manner, we have eſtimated the Account of work upon one by what was performed to the other.

How was it made known to you that they were painted in the ſame manner?

By inſpecting them.

Was there any Note in your Account of Paint Work to diſtinguiſh the eſtimated Meaſurement made by reference, from the Account made by actual Meaſurement?

Yes, when the Account has been ſo taken, the Ship's name from which it was taken was noted in the Book, and the date.

How did you aſcertain in ſuch caſes the number of times the work had been painted?——From the Contractor's Foreman.

Did the Contractor or his Foreman ever complain of the Paint Work not being meaſured?——No.

Have you ever known an inſtance of the Paint neceſſary to paint a Ship, or part of her, being given to the Carpenter, and the Contractor's being allowed for the work as if it had been actually performed by his Men?

No; when Ships came to refit in Cawſand Bay, the Maſter Shipwright has ordered his Meaſurer to calculate the quantity of Paint and Oil neceſſary for painting the Ship, which has been delivered to the Carpenter, and the value of ſuch Oil and Colour has been allowed to the Contractor, and a charge made for it as work performed: This practice laſted but for a ſhort time, when the Oil and Colour was ſupplied in the ſame manner as other Stores, and the Contractor paid for the Articles.

Have your ever received from the Contractor for Paint Work, or from any other perſon on his account, any Fee, Gratuity, or Reward?

I have, and ſtated them on Oath to the Commiſſioners of Enquiry about fourteen or fifteen years ago.

What has been the amount, and at what periods received?

It was twelve to fourteen Pounds a year, and was encreaſed in the courſe of the laſt War to twenty Pounds a year, paid half yearly; but I have received nothing ſince the new Regulations directing all Fees to be aboliſhed.

J. Thompſon.

Ewan Law.
Henry Nicholls.
Wm Mackworth Praed.

Mr. Fox.

No. 44.

The Examination of Mr. THOMAS FOX, late Painter's Meaſurer in His Majeſty's Yard at Plymouth; taken upon Oath, the 8th October 1803.

BETWEEN what periods was you employed as Painter's Meaſurer?

From September or October 1785, to, I think, June laſt; I was Meaſurer for the Maſter Shipwright, but the buſineſs being no longer performed by Contract, but by Painters entered in the Yard, the Clerk of the Checque's Meaſurer only is employed, in conjunction with the Foreman of the Painters.

During the late War, who generally attended at the Meaſurement of Paint Work?

The Clerk of the Checque's Meaſurer and the Maſter Shipwright's Meaſurer.

Who informed them that the Paint Work was ready to be meaſured?

The Foreman of the Painters.

Did you, previous to your meaſuring the work, acquaint the Clerks in the Clerk of the Checque's, Storekeeper's, and Clerk of the Survey's Offices, that the work was ready for being meaſured?

I did not, but I always directed the Foreman of the Painters to do ſo, and moſt generally the night before the Meaſurement took place; and I believe he always did do ſo.

Did the Clerks in general attend?

No, not in general, but ſometimes, when the ſervice would let them.

Did you receive directions from any perſon to proceed in the Meaſurement of Paint Work without the attendance of the proper number of Clerks?

No, I never received directions either way.

During the time you attended as Meaſurer, did any one of the principal Officers ever attend on this ſervice?

Never, except when we have been meaſuring works performed on their own Houſes.

Was Paint Work frequently meaſured without the attendance of a principal Officer, or any of the Clerks?

Yes, it has, without either Officer or Clerks.

Who actually meaſured the quantity of Painter's Work performed?

Sometimes the Clerk of the Checque's Meaſurer, ſometimes myſelf; at other times the Foreman of the Painters.

Who took the Account of it?

Sometimes one of the Meaſurers, and ſometimes the other; one meaſured while the other took the Account. In caſes where the Clerks have attended, we have divided, and two perſons have ſometimes been employed meaſuring in different parts, while the Clerks have taken the Account.

When you meaſured, and the Clerk of the Checque's Meaſurer took the Account, and *vice verſâ*, did you copy from each other?——Yes.

Did the Foreman afloat generally attend to inform you how many times the work had been painted?

He has moſt frequently attended.

When the Clerks did not attend, were they in the practice of taking copies from your Accounts of Paint Work?——Yes.

At what diſtance of time, after the Meaſuring, did they generally ſend for your Books to take copies of them?

At uncertain times; ſometimes a week or leſs, ſometimes a fortnight, and ſometimes it might be a month.

When

Mr. Fox.

When Bills or Certificates were made out for the payment to the Contractor for Paint Work, were the Clerks in the practice of ſending for your Accounts to examine ſuch Bills or Certificates by?

Yes, they uſed to have our Books, but whether they examined them or not I cannot ſay.

Have you ever been in the practice of giving in Accounts of Paint Work performed without meaſuring it?

In caſes where Ships have been going to ſea, we have then made a reference to a former Meaſurement of the ſame Ship, if we had one, and if not, to a Ship of the ſame claſs, by taking the ſeparate works which have been performed, and eſtimating the quantity from a former Meaſurement.

How did you become acquainted with the works which had been performed?

From a written Account delivered to us by the Foreman of the Painters.

Was there any Note in your Account of Paint Work to diſtinguiſh the eſtimated Meaſurement made by reference, from the Account made by actual Meaſurement?

Yes, by a reference in our Books to the Ship, and date of the former Meaſurement.

How did you aſcertain in ſuch caſes the number of times the work had been painted?

From the Account of the Foreman of the Painters, which uſed to be approved by the Foreman afloat when he was on the ſpot.

Did the Contractor or his Foreman ever complain of the Paint Work not being meaſured?——No.

Have you ever known an inſtance of the Paint neceſſary to paint a Ship, or particular parts of her, being given to the Carpenter, and the Contractor's being allowed for the work as if it had actually been performed by his Men?——Yes.

Was ſuch practice frequent?

No, it exiſted but a ſmall time, but the period nor the inſtances I cannot ſay; there were a few inſtances in Mr. Pollard's time, but I believe not any ſince.

During the time the Paint Work was performed by Contract, did the Foreman of the Painters belong to the Yard, or was he a ſervant of the Contractor?

A ſervant of the Contractor.

Have you ever received from the Contractor for Paint Work, or from any other perſon on his account, any Fee, Gratuity, or Reward?——Yes.

What was the Amount, and at what period received?

In the firſt inſtance about twelve or fourteen Pounds a year, which was encreaſed to twenty Pounds a year, and which Sum it never exceeded; but I have not received any thing ſince the new Regulations prohibiting the receipt of Fees.

Thos Fox.

Ewan Law.
Henry Nicholls.
Wm Mackworth Praed.

No. 45.

PLYMOUTH YARD, 12th Oct. 1803.

AN ACCOUNT of the Amount of the BILLS made out to the Contractors for PAINT WORK in each Year, from 1st January 1790 to the Termination of the Contract.

DATE.	AMOUNT. £. s. d.	Between what Times performed.	Amount of Bills made out in each Year. £. s. d.
1790 - April	1,701 12 6	1st October 1789 to 31st March 1790	5,267 5 3
July	1,661 6 3	1st April - 1790 to 30th June ——	
October	1,904 6 6	1st July - —— to 30th Sept. ——	
1791 - April	2,056 18 9	1st October —— to 31st March 1791	4,813 12 1
July	1,193 0 10	1st April - 1791 to 30th June ——	
October	1,563 12 6	1st July - —— to 30th Sept. ——	
1792 - April	1,909 0 0	1st October —— to 31st March 1792	2,859 10 9
July	950 10 9	1st April - 1792 to 30th June - ——	
1793 - January	2,661 15 10	1st July - —— to 31st Dec. - ——	6,696 14 9
July	4,034 18 11	1st January 1793 to 30th June 1793	
1794 - January	4,044 18 9	1st July - —— to 31st Dec. - ——	11,672 18 8
August -	4,291 6 10	1st January 1794 to 31st July - 1794	
December -	3,336 13 1	1st August —— to 31st Dec. - ——	
1795 - September	4,385 18 4	1st January 1795 to 31st July - 1795	4,385 18 4
1796 - February	3,046 19 10	1st August - —— to 31st Dec. - ——	7,711 13 9
August -	4,664 13 11	1st January 1796 to 31st July - 1796	
1797 - February	3,949 12 7	1st August —— to 31st January 1797	7,105 12 11
July	3,156 0 4	1st February 1797 to 30th June - ——	
1798 - January	3,594 19 10	1st July - —— to 31st Dec. - ——	9,217 10 4
September -	5,622 10 6	1st January 1798 to 31st July - 1798	
1799 - January	3,460 0 1	1st August —— to 31st Dec. - ——	8,229 7 9
July	4,769 7 8	1st January 1799 to 30th June - 1799	
1800 - February	5,953 17 3	1st July - —— to 31st Dec. - ——	12,573 11 9
July	6,619 14 6	1st January 1800 to 30th June - 1800	
1801 - January	6,748 1 5	1st July - 1800 to 31st Dec. ——	17,338 8 5
April	3,185 3 11	1st January 1801 to 31st March 1801	
July	3,574 17 11	1st April - —— to 30th June - ——	
October	3,830 5 2	1st July - —— to 30th Sept. ——	
1802 - May	4,353 0 5	1st October —— to 31st March 1802	6,330 7 3
November -	1,977 6 10	1st April - 1802 to 21st August ——	
		Total - - £.	104,202 12 0

Commissioners of Naval Enquiry.

Richd Pering.

No. 46.

PORTSMOUTH YARD, 14th Nov. 1803.

AN ACCOUNT of the Amount of the BILLS made out to the Contractor for PAINT WORK, in each Year, from the 1st of January 1790 to the 31st of December 1802: Stating the Date of the Bills; Amount; between what Period performed; and the Amount of Bills made out in each Year.

DATE of BILLS.	Between what Period performed.	Amount of each Bill.	Amount in each Year.	Amount between 1st January 1790 and 31st December 1802.
		£. s. d.	£. s. d.	£. s. d.
1790 - June 29th -	21st Dec. 1789, and 28th June 1790 -	3,551 11 4		
Sept. 30th -	29th June 1790, and 29th Sept. —— -	2,006 2 6		
Dec. 26th -	1st Oct. —— and 26th Dec. —— -	2,060 4 8	7,617 18 6	
1791 - April 7th -	1st Jan. 1791, and 31st March 1791 -	1,306 7 2		
June 30th -	1st April —— and 30th June —— -	2,881 19 10		
Sept. 26th -	1st July —— and 26th Sept. —— -	2,061 6 11		
Dec. 28th -	1st Oct. —— and 28th Dec. —— -	1,016 7 10	7,266 1 9	
1792 - June 28th -	1st Jan. 1792, and 28th June 1792 -	2,341 0 0		
Dec. 29th -	1st July —— and 29th Dec. —— -	2,149 18 6	4,490 18 6	
1793 - June 26th -	1st Jan. 1793, and 26th June 1793 -	5,694 1 11		
Dec. 28th -	26th June —— and 28th Dec. —— -	5,616 8 11	11,310 10 10	
1794 - June 27th -	28th Dec. 1793, and 26th June 1794 -	6,025 10 1		
Sept. 29th -	27th June 1794, and 29th Sept. —— -	3,374 12 9		
Dec. 23th -	29th Sept. —— and 28th Dec. —— -	2,237 19 6	11,638 2 4	
1795 - March 28th -	29th Dec. 1794, and 27th March 1795 -	3,843 16 10		
June 29th -	28th March 1795, and 29th June —— -	3,619 18 8		
Sept. 22d -	29th June —— and 21st Sept. —— -	3,510 3 3		
Dec. 24th -	22d Sept. —— and 23d Dec. —— -	4,199 14 7	15,173 7 4	
		Carr[d] forward - -		£. 57,496 19 3

DATE of BILLS.	Between what Period performed.	Amount of each Bill.	Amount in each Year.	Amount between 1st January 1790 and 31st December 1802.
		£. s. d.	£. s. d.	£. s. d.
1796 - March 24th -	24th Dec. 1795, and 20th March 1796 -	3,735 5 9		
June 25th -	21st March 1796, and 24th June —— -	4,406 18 9		
Sept. 22d -	25th June —— and 20th Sept. —— -	4,085 1 11		
Dec. 29th -	20th Sept. —— and 29th Dec. —— -	4,494 16 1		
			16,722 2 6	
1797 - March 25th -	29th Dec. 1796, and 25th March 1797 -	4,003 12 9		
June 23d -	25th March 1797, and 23d June —— -	3,671 12 9		
Sept. 26th -	23d June —— and 26th Sept. —— -	3,068 2 1		
Dec. 29th -	26th Sept. —— and 28th Dec. —— -	3,494 4 0		
			14,237 11 7	
1798 - March 29th -	29th Dec. 1797, and 28th March 1798 -	4,099 14 0		
June 29th -	28th March 1798, and 28th June —— -	3,857 13 6		
Sept. 28th -	28th June —— and 28th Sept. —— -	3,616 1 6		
Dec. 28th -	26th Sept. —— and 28th Dec. —— -	3,709 6 11		
			15,282 15 11	
1799 - March 29th -	27th Dec. 1798, and 29th March 1799 -	4,622 9 11		
July 4th -	29th March 1799, and 1st July —— -	4,191 14 4		
Sept. 30th -	1st July —— and 28th Sept. —— -	3,859 16 9		
Dec. 30th -	28th Sept. —— and 28th Dec. —— -	3,838 3 2		
			16,512 4 2	
1800 - March 30th -	28th Dec. 1799, and 28th March 1800 -	4,217 9 8		
June 28th -	28th March 1800, and 28th June —— -	3,450 17 6		
Sept. 30th -	28th June —— and 27th Sept. —— -	3,219 2 1		
Dec. 31st -	28th Sept. —— and 31st Dec. —— -	2,856 7 8		
			13,743 16 11	
1801 - March 31st -	1st Jan. 1801, and 31st March 1801 -	3,811 2 11		
June 30th -	1st April —— and 30th June —— -	3,499 1 1		
Oct. 5th -	1st July —— and 29th Sept. —— -	3,444 12 10		
1802 - Jan. 6th -	1st Oct. —— and 31st Dec. —— -	1,770 10 4		
			12,525 7 2	
April 9th -	1st Jan. 1802, and 31st March 1802 -	2,115 13 2		
July 9th -	1st April —— and 30th June —— -	1,479 0 7		
Sept. 30th -	1st July —— and 13th Sept. —— -	1,148 8 6		
			4,743 2 3	
				93,767 0 6
		Brought forward - -		57,496 19 3
			£.	151,263 19 9

N[s] Diddams. Tho[s] Grant. W[m] Gilbert. Geo. Smith.

No. 47.

Plymouth Yard, 13th February 1802.

Honourable Sirs,

HAVING been informed that your Honours, on your late viſit to this Yard, had expreſſed yourſelves much diſpleaſed at my conduct, in neglecting to attend to the meaſuring of the Painter's Work afloat, I humbly beg leave to aſſure your Honours, that I was never informed, ſince my appointment to my preſent ſtation, that it was any part of my duty, nor did I ever receive any directions for that purpoſe; but now I know that ſuch an attendance is neceſſary, it ſhall, your Honours may be aſſured, be moſt ſtrictly complied with; which being humbly ſubmitted, I remain,

Honourable Sirs,
With the utmoſt ſubmiſſion,
Your moſt obedient
Humble Servant,
Rich^d Limbery, Foreman afloat.

Honourable Navy Board.

No. 48.

Plymouth Yard, February 13th 1802.

Honourable Sirs,

I HUMBLY beg leave to acquaint your Honours, that I never underſtood it was any part of my duty to attend the Painter's Work afloat, and therefore my omiſſion ſo to do did not ariſe from any intention of neglect; but being informed that you expect ſuch an attendance from me, and having ſince your Honours viſited this Yard ſeen a public Order to that effect, I beg to aſſure your Honours, that in future I will pay all poſſible obedience to your directions, and which has hitherto been the pride of my life to do as far as I have known them; and remain,

Honourable Sirs,
With all due ſubmiſſion,
Your Honours moſt obedient
Humble Servant,
W^m Hayward,
Maſter Joiner.

The Honourable Commiſſioners of His Majeſty's Navy.

No. 49.

Plymouth Yard, 13th February 1802.

Honourable Sirs,

HAVING been informed that your Honours, on your late viſit to this Yard, had expreſſed yourſelves diſpleaſed at my conduct in neglecting to attend the Meaſurement of Painter's Work performed on the Lodgings, Buildings, &c. of the Yard, I humbly beg leave to aſſure your Honours, that I was never informed, ſince my appointment to my preſent ſtation, that it was any part of my duty, but always thought it was the ſole duty of the Maſter Shipwright and Clerk of the Checque's Meaſurers; but now I am informed that ſuch an attendance is a part of my duty, your Honours may be aſſured that I will moſt ſtrictly comply therewith in future; and remain,

Honourable Sirs,
With all dutiful ſubmiſſion,
Your Honours moſt obedient humble Servant,
Joſeph R. Pitts,
Maſter Houſe Carpenter.

Honourable Navy Board.

No. 50.

The Examination of JOSEPH TUCKER, Eſquire, Maſter Shipwright in His Majeſty's Yard at Plymouth; taken upon Oath, 27th October 1803.

Mr. Tucker.

WHAT Works or Manufactures are there carried on in this Yard by Contract?
Tinmans, Glaziers, Paviors and Carvers work, Oar-making, and Tree-nail Mooting.

Do any of the Contractors find Materials as well as Workmanſhip?
Yes, the Tinman and Glazier.

Are the Articles uſed by them ſuch as are depoſited in the King's Stores?
Yes.

What Articles are they?
Tin and Copper Sheets, Glaſs, Lead, Solder, Putty, and Charcoal.

Are ſuch Articles liable to be embezzled?——They are.

Do you think it would be better that the works performed by the Tinman and Glazier ſhould be done by Perſons entered in the Yard, or that the Contracts ſhould be executed without the Dock Gates?
All repairable things, I think, had better be done by Perſons entered in the Yard for the purpoſe.

Do you think it would be better that the Galleys and Light Rooms of His Majeſty's Ships ſhould be tinned by the Artificers belonging to the Yard?
Certainly, and I adopted it myſelf ſoon after I was appointed Maſter Shipwright.

Do you know of any inſtance in which the Contractor's ſervants have applied the King's Stores to the Contractor's uſe?——No.

Joſeph Tucker.

Ewan Law.
John Ford.
Henry Nicholls.

No. 51.

The Examination of RICHARD PERING, Eſquire, Clerk of the Checque in His Majeſty's Yard at Plymouth; taken upon Oath, the 25th October 1803.

Mr. Pering.

WHAT Works or Manufactures are there carried on in this Yard by Contract?
I know of no Works being carried on by Contract but Tinmans, Glaziers, and Paviors Work, Oar-making, and Trenail Mooting.

Do any of the Contractors find Materials as well as Workmanſhip?
Yes, the Glazier, the Tinman, and the Pavior.

Are the Articles uſed by them ſuch as are depoſited in the King's Stores?
Yes, the Articles uſed by the Glazier and Tinman.

What Articles are they?
Putty, Lead, Rozin, and Solder, uſed by the Glazier, and Sheet Copper, Tin, Lead, Solder, Roſin, and Charcoal, uſed by the Tinman.

Are ſuch Articles liable to be embezzled?
Certainly; inſtances have frequently occurred of men having been ſtopped at the Dock Gates with ſuch Articles in their poſſeſſion.

Do

Do you think it would be better that the Works performed by the Tinman and Glazier ſhould be done by Perſons entered in the Yard for that purpoſe, or that the Contract ſhould be executed without the Dock Gates? *Mr. Pering.*

There is not a doubt but it would be much better that Repairs of all deſcriptions of Lanthorns and Works, at preſent repaired by the Tinman, ſhould be done by Perſons entered on the Books of the Yard for that purpoſe, for I think they would be done cheaper, as the Works performed at preſent cannot be correctly aſcertained prior to the Repairs being undertaken: The Articles of Work are ſo trifling, that when they are performed the Contractor himſelf is the only perſon that can point them out.—With reſpect to the Glaziers Work, I am of opinion it would be much better if a Man was entered in the Yard for that purpoſe.

Do you think it would be better that the Galleys and Light Rooms of His Majeſty's Ships ſhould be tinned by the Artificers belonging to the Yard?

I certainly think it will be better; and it has of late been done in this Yard by the Maſter Shipwright's directions.

Do you know of any inſtance in which the Contractor's Servants have applied the King's Stores to the Contractor's uſe?

I cannot ſay that any inſtances have come under my cognizance.

Rich^d Pering.

Ewan Law.
John Ford.
Henry Nicholls.

No. 52.

The Examination of JOHN NEVE SALT, Eſquire, Storekeeper of His Majeſty's Yard at Plymouth; taken upon Oath, the 25th October 1803.

BY whom, and from what circumſtances is it determined that a Sale of Old Stores ſhall take place? *Mr. Salt.*

When there is an accumulation of old Cordage and Canvaſs, &c. I apply to the Commiſſioner to order a number of Men to make them up into Lots, under the Standing Orders of the Navy Board, when as many Lots are made up as the ſpace will allow; the quantity is reported to the Navy Board, who direct the Sale to be made.

What time generally elapſes between the time of beginning to make up the Lots and the time of Sale?——Three or four months.

What time, by the terms of the Sale, are the Buyers allowed for taking away the Lots?

I believe, in general, it has been thirty, and at the laſt Sale forty days.

In what time after the Sale are the Lots uſually cleared away?

They are taking away conſtantly; but ſome of them remain till a day or two before the expiration of the time allowed.

In what manner do the Purchaſers notify to the Officers of the Yard that they are coming to take away their Lots?

They bring an Affidavit to the Storekeeper of the purchaſe, and that they will pay no Fees, or give any Liquor or other conſideration on account of the delivery of the Lot, and apply to the Delivering Officer for the week.

At the time of making a Sale, are all the old Stores then unfit for ſervice put up in Lots, or is any part reſerved for a future Sale?

We ſell off as many Lots as the ſpace of the place allotted will allow of being made up.

Mr. Salt.

Is there any Account kept of unſerviceable Stores received from Ships?

No particular Account; but all Articles unſerviceable are noted as ſuch on the Return Warrants of the ſeveral Ships.

Are ſuch Stores kept ſeparate from other unſerviceable Stores collected in the Yard?

No; all unſerviceable Stores of the ſeveral claſſes are depoſited together.

Is there any Account to ſhew in what manner the unſerviceable Stores received from Ships are diſpoſed of?——No particular Account.

Whoſe duty is it to attend the making up the Lots of old Stores?

A Maſter in the Navy, who is appointed to look after a certain number of Ships in ordinary, is directed to ſuperintend the making up the Lots of old Cordage, Canvaſs, and Hammocks, by an Order from the Commiſſioner.

How are the Lots of old Stores examined after they are made up?

They are examined by the Maſter Attendant, the Clerk of the Checque, Clerk of the Survey, and Storekeeper, agreeably to the Board's Regulations of 1ſt July 1797 for that purpoſe, by taking to pieces two or three Lots, and examining their contents, and, if nothing improper is perceived in them, we do not proceed further; and when ſo examined, a few days previous to the Sale, are reported to the Board.

Under whoſe inſpection are the Lots weighed and delivered?

By the Clerk of the Checque, Clerk of the Survey, or Storekeeper.

Have they uniformly attended in the execution of that duty?

I never was abſent from the delivery of a Lot, and I do not know that other Officers are inattentive.

How long has it been uſual to cut the old Rope into certain lengths previous to Sale?

The Navy Board's Warrant of 11th November 1747 directs it to be cut to twenty fathoms, and the Commiſſioner's Minute of 2d of December 1802 to ſix feet.

What lengths are they cut into at preſent?——Three feet.

Have you ever known pieces of Rope, new, or not ſufficiently worn, or of improper lengths, placed in the Lots for Sale?

Yes; the Officers diſcovered ſome new Rope in a Lot about November laſt, when examining Lots, and reported the circumſtance to the Commiſſioner.

Is any Account taken of the Expence of collecting and making up the Lots of Cordage and other articles for ſale?——Not that I know of.

What Perſons now in the Yard do you think are beſt acquainted with the mode of making up and delivery of old Stores during the late War?

Meſſrs. Edward Knapman and Morris, Storekeeper's Clerks.

What Allowances are made to the Buyers of old Stores for the draught of the Scales?

Twenty eight Pounds a Ton upon old Lead, Iron, and Cordage, and fourteen Pounds upon other Articles.

Is any Account kept of the Perſons employed in making up Lots of old Stores?

Yes; the Boatſwain, ſince November 1802, has kept an Account of what Men were employed in making up each of the ſeveral Lots.

J. N. Salt.

Evan Law.
John Ford.
Henry Nicholls.

No. 53.

The Examination of Mr. MARK LUKE MORRIS, Fifth Clerk to the Storekeeper in His Majesty's Yard at Plymouth; taken upon Oath, 27th October 1803.

Mr. Morris.

WAS you frequently employed in the delivery of Lots of old Stores during the late War?——Yes, several times.

Have you ever known any Lots of old Stores delivered without the presence of an Officer?——Yes, I have.

Did it happen frequently?——No.

What Clerks usually attended at the delivery of Lots of old Stores?
A Clerk from the Clerk of the Checque's, Storekeeper's, and Clerk of the Survey's offices.

Have you reason to believe that Lots have ever been delivered without the presence of a Clerk?
No, never without the presence of two Clerks, to my knowledge.

Did you take an Account of the several weighings?——Yes.

What allowance was made to the Buyers for the draughts of the Scales?
On old Junk and and Rigging, a Quarter of a Hundred Weight on a Ton, and on old Canvas and Hammocks, fourteen Pounds on a Ton.

Have you ever seen any improper Articles in the Lots that were delivered?
I have seen very bright good Rope in the Lots; formerly, if Rope was a little rubbed it used to be sold, but now nothing is sold but Paper stuff.

Have you reason to believe that any Articles have been delivered with Lots, which were not in the Lots when sold?——No.

Mark Luke Morris.

Ewan Law.
John Ford.
Henry Nicholls.

No. 54.

The Examination of JOHN SCOTT, Esquire, Clerk of the Rope Yard in His Majesty's Yard at Plymouth; taken upon Oath, the 17th October 1803.

Mr. Scott.

WHAT Articles of old Stores are lotted and sold at the Rope Yard?
White Ocham, Hemp Rubbish, Flyings, and Cuttings or Tyers, empty Tar Barrels, and Oil Casks; formerly we used to sell Hemp Bands; and when we had great Quantities, we used to sell the Toppings.

By whose directions, and in what manner are the Lots of Flyings, White Ocham, damaged Hemp, &c. made up?
They are made up under the Master Ropemaker's directions by a trusty leading Man, from time to time, as they accumulate, into Lots of four Tons, which are weighed as they are made up.

Are such Articles surveyed, and by whom, previous to their being lotted for Sale?
They are not surveyed.

By

Mr. Scott.

By whom is it determined they ſhall be ſold?

The Clerk of the Rope Yard and Maſter Ropemaker, who order to be put aſide what is conſidered to be unfit for the Service.

Who are the Perſons who actually put aſide what is conſidered unfit for the Service?

A truſty Man, named Thomas Stribley, with the Rope Yard Labourers occaſionally, as they can be ſpared.

Do thoſe Perſons who ſo put aſide the Article, judge of its fitneſs or unfitneſs for being manufactured?

No, never; it is always of that nature it does not require a particular Survey; it is fit for nothing but Sale.

What is there to prevent the Perſons employed in collecting the Articles for Sale, from putting up Hemp with the Articles denominated "Refuſe?"

He cannot have acceſs to the Hemp.

Has it ever happened, to your knowledge, that the Spinners have thrown the remains of Hemp with the Hemp Rubbiſh, after ſpinning the allotted number of Yarns from the quantity of Hemp given to them?

I never knew an inſtance of it.

Where are the Articles kept till taken out to be lotted for Sale?

Sometimes in the Topping Houſe, when that is empty of Toppings, and ſometimes in the White Yarn Houſe.

Who attends the delivery of the Lots when ſold?

The Clerk of the Rope Yard always, unleſs prevented by illneſs, and the Maſter Ropemaker frequently, a Clerk from the Clerk of the Checque's, Storekeeper's, and Clerk of the Survey's offices, and my own Clerk, when he can be ſpared from the duties of the office.

Have there ever been any Lots delivered without the preſence of the Officers and Clerks you have ſtated?

No, never, without the preſence of the Clerk of the Rope Yard or his Clerk, and one of the Yard Officer's Clerks.

Are the Lots weighed on delivery?

Always particularly weighed.

In what time after Sale are the Lots obliged to be taken away?

They are obliged to be taken away in thirty or forty days, according to the terms of the Sale, which time is extended at the diſcretion of the Navy Board. I do not recollect its having been extended more than a fortnight.

Are the Lots now made up in the ſame manner and ſize as they were, previous to the late Regulations in 1801?

The manner of lotting is the ſame, but they were formerly made up in Lots of five or ſix Tons, and within theſe three or four years in Lots of four Tons, which is more convenient to the Purchaſers, and they fetch a better price.

Previous to the late Regulations in 1801, were the whole of the Lots delivered to the Purchaſers, whether they exceeded the Quantities ſpecified in the Catalogues or not?

If they exceeded the Quantity, the Purchaſer might have refuſed taking more than was ſtated in the Catalogue; frequently in War-time they run conſiderably more, Quantities having been added for want of room after the Lots were made up, but not after their being advertized for Sale: in either caſe the Merchant paid for what he had.

Did the terms of the Sale give the Buyers the option of taking the Quantity contained in the Catalogue, or the Quantity contained in the Lot?

I conſidered that they did.

What

Mr. Scott.

What Quantities have you known added to the Lots, in conſequence of there not being room to depoſit the Articles?

Sometimes two Tons, more or leſs, when they were made up in Lots of ſix Tons; but this Exceſs has not taken place within theſe ſix or ſeven years; in caſes where the extra Quantity has been refuſed by the Purchaſer, it has been weighed off in Lots for a future Sale.

Have the Purchaſers frequently refuſed to take the extra Quantities?

They have refuſed, but I cannot ſay frequently.

In the Sales that have taken place ſince the Regulations in 1801, have the whole of the Lots, which, on weighing off, were found to exceed the Quantity ſtated in the Catalogue, been delivered to the Purchaſers?——Yes.

In the Sale that took place immediately after the Regulations in 1801, were conſiderable Quantities of the Articles ſold in your Department, left after the delivery, to the Purchaſers?

No, I do not recollect there were.

Can you account for the great Quantity of White Ocham ſold at this Yard during the late War?

I am of opinion that it aroſe from the inferior quantity of the Commiſſion Hemp, when firſt brought to this Yard.

Was there much of the Toppings of the Hemp ſold during the late War?

I think there was.

John Scott.

Ewan Law.
Henry Nicholls.
Wm Mackworth Praed.

No. 55.

The Examination of THOMAS STRIBLEY, Rope-maker in His Majeſty's Yard at Plymouth; taken upon Oath, the 17th October 1803.

Mr. Stribley.

HOW long have you belonged to the Rope Yard?

About twenty-one years.

How are the Flyings, White Ocham, Hemp Rubbiſh, and damaged Hemp, collected and put away, previous to its being made up into Lots for Sale?

The Hemp Rubbiſh is collected by the Boys daily, and carried to the White Yarn Houſe, where it is made up into Lots; the Ocham is removed by Gangs of Rope Yard Labourers from the dreſſing Loft, where it is made, to the White Yarn Houſe. The Flyings are carried every evening by the Hatchellers to the White Yarn Houſe; the damaged Hemp is cured by the Spinners, and ſuch as is found to be unfit for the Service ſelected by them, and conveyed either to the Topping Houſe or White Yarn Houſe, where it is lotted for Sale.

Have you been employed in making up the Rope Yard Lots for Sale, and how long?——I have been ſo employed about two years.

In what manner have the Lots of Flyings, White Ocham, Hemp Rubbiſh, and damaged Hemp, been made up?

They were made in Lots of five Tons, but now in Lots of four Tons.

Are ſuch Articles ſurveyed, and by whom, previous to their being made up for Sale?——I do not know that they are.

Mr. Stribley.

Who attends the delivery of the Lots?

The Clerk of the Rope Yard and his Clerk, and Clerks from the different Offices, ſometimes two, ſometimes three, and ſometimes four.

Are the Lots weighed on delivery?——Yes.

In what time after Sale are they uſually taken away?

From a week to a month, and ſometimes more.

Are the Lots now made up in the ſame manner and ſize as they were previous to the late Regulations in 1801?

They are made up in the ſame manner, but the Lots are now made up to four Tons, and formerly to five.

Previous to the late Regulations in 1801, were the whole of the Lots delivered to the Purchaſers, whether they exceeded the Quantities ſpecified in the Catalogues or not?——Yes, but I recollect an inſtance of one Lot where a part was left behind.

In the Sales that have taken place ſince the Regulations in 1801, have the whole of the Lots, which, on weighing off, were found to exceed the Quantities ſtated in the Catalogue, been delivered to the Purchaſers?

I recollect but one inſtance, in a Lot purchaſed by Mr. Nicholls of Stonehouſe, of which rather leſs than half a Ton was left behind.

What is the greateſt quantity of damaged Hemp, Ocham, or Hemp Rubbiſh, that you have known delivered in a Lot?

There have been five and ſix Tons ſince I have been employed in making them up.

Were all the Lots weighed upon being made up?

At the laſt Sale they were; but formerly one Lot was weighed, and the others were made up by it.

How have you been paid when employed in making up Lots?

The ſame as the people employed in Ropemaking.

Ewan Law. *Thomas Stribley.*
Henry Nicholls.
Wm Mackworth Praed.

No. 56.

The Examination of WILLIAM JOHNS, late a Rope-maker in His Majeſty's Yard at Plymouth; taken upon Oath, the 18th October 1803.

Mr. Johns.

HOW long was you employed in this Rope Yard?——From 1755 to 1802.

How long was you employed in making up the Lots of Stores ſold at the Rope Yard?

About twelve years of the latter part of the time I was in the Yard; but I have been frequently abſent by hurts and ſickneſs.

What quantity has it been uſual to put in each Lot?

About five Tons, ſometimes ſix Tons.

Were the Lots weighed at the time they were made up?

We generally weighed one or more, and made up the others of the ſame ſize.

Were

Mr. Johns.

Were they weighed at the time of delivery?——Yes, always.

What Officers or Clerks uſually attended the delivery of Lots?

The Clerk of the Checque, Storekeeper, and Clerk of the Survey's Clerks, and the Clerk of the Rope Yard or his Clerks.

Have ſuch Perſons always attended the delivery of Lots?

They have been occaſionally abſent one at a time; but they have generally attended.

Were all the Lots made up ſold at every Sale?

Yes, to the beſt of my recollection.

Were the Lots made up for Sale ever intermixed with or placed near other Lots not immediately intended for Sale?

Yes, there were Lots made up after the Report went to the Navy Board, in the ſame Apartment; but at the diſtance of about nine or ten feet.

Did it generally happen that the Lots for Sale were intermixed with others not intended for Sale?

It frequently happened in time of War, for want of room.

For what purpoſe were the Lots made up after the Report went to the Navy Board, if they could not be ſold with the other Lots?

The Contractor for dreſſing Hemp and making twice-laid Cordage, for want of room, would apply to the Rope Yard Officers to get the Ocham removed out of their Shop; in conſequence of which it uſed to be removed, and made up into Lots, where it remained till the next Sale.

Have you ever known a part of any Lot not ſold, to be delivered or taken away with any Lots that were ſold?——I never did.

Was it ever uſual to make up Lots for Sale, where Articles of the ſame deſcription not intended for Sale were kept?——Yes.

What Articles do you allude to?——White Ocham and Hemp Rubbiſh.

Have you ever known the Lots to be increaſed after they were made up?

I have known the Lots of White Ocham and Hemp Rubbiſh increaſe at times, for want of room to put away thoſe Articles till another Sale.

Have you ever known the Lots to be increaſed or diminiſhed after they were ſold?

No, they were increaſed before the Report went to the Navy Board.

Were all the Lots increaſed?——No.

How did you know the Quantities put upon the increaſed Lots?

We gueſſed at it.

How much was generally added to the increaſed Lots?

Ten or twelve hundred weight.

What is the greateſt quantity you have ever known delivered in a Lot?

Six Tons.

Has it been always uſual to deliver to the Purchaſer the whole of the Lots, whether they exceeded the quantities ſtated in the Catalogues or not?

I have known an overplus to have been left behind of ten or twelve hundred weight, and ſometimes leſs.

Was there generally a ſurplus?——Yes.

How came there generally to be a ſurplus, as you have ſaid you weighed the firſt Lot, and made up the others of the ſame ſize?

I uſed to put five or ten hundred weight above the weight of the Lots, to allow for Waſte.

What

Mr. Johns.

What do you mean by an allowance for Waſte?
For duſt that came out of it.

Have you ever known an inſtance of the Purchaſers of Lots having taken away, either by themſelves or others, a greater quantity of any Article than they had actually purchaſed?——I never did.

When was the Receipt of Fees by the Officers and Clerks in this Yard aboliſhed?
I believe about two years ago.

Did you ſuperintend the making up and delivery of the Lots which were firſt ſold after the abolition of Fees?——I did.

Were ſuch Lots made up in the uſual quantities?——Yes.

Were the whole of the Lots delivered, or only ſuch quantities as were ſtated in the Catalogues?——Such quantities as were ſtated in the Catalogues only.

Was there a ſurplus on each Lot left at that Sale, after delivering to the Purchaſers the quantities contained in the Catalogue?——Yes.

Have you a perfect recollection that there was a ſurplus left on each Lot at that Sale?——Yes.

What was the ſurplus quantity left of each Lot?
About five or ſix hundred weight, and ſome more.

What became of the ſurplus quantities that were then left?
They were put into other Lots for a future Sale.

Was the White Ocham made up into Lots for Sale tied up into Bundles, and of what ſize?
It was tied up into Bundles; the Orders were that they ſhould weigh half a hundred weight; but they frequently weighed three quarters of a hundred weight, and ſometimes leſs.

Was it uſual to break a Bundle to deliver the exact quantity contained in the Catalogue?
I do not know that it was; we uſed to take looſe Ocham to make up the Weight.

Have you any reaſon to believe it was uſual for the Officers, Clerks, or any other Perſons, to receive any Fees or Preſents for the delivery of Lots of Old Stores made up at the Rope Yard?——No, I never had.

Did you ever receive from any Perſon any Fee or Preſent, in conſequence of the delivery of Lots of old Stores?——No.

Do you know any perſon of the name of Sibbell, who was formerly in the practice of purchaſing old Stores at this Yard?
I believe there was a Perſon of the name of Sibbell, who had a Rope Walk in Stonehouſe-Lane.

Has any one ſpoken to you lately on the buſineſs reſpecting which you have this day been examined?——No.

While you and the other perſons were employed in making up the Lots for Sale, how were you all paid?
I was paid the ſame as the Spinners at the Rope Houſe.

How were the Lots of old Stores removed from the Rope Yard after Sale, and by whom was the labour attending it performed?
When the Buyers took their Lots out at the Gates they brought in their own Carts, which were loaded by the Labourers; and, if they took them away by water, the Lots were drawn to the water-ſide in the Yard Carts.—Formerly moſt of the Lots were carried away by water; but latterly moſt of them were carried out at the Gates.

William Johns.

Ewan Law.
John Ford.
Henry Nicholls.

No. 57.

PLYMOUTH YARD, 13th October 1803. AN ABSTRACT ACCOUNT of the Sale of OLD NAVAL STORES, from 1st January 1790 to 31st December 1802.

DATE of SALE.	AMOUNT. £. s. d.	DATE of SALE.	AMOUNT. £. s. d.
		Brought up - -	35,509 2 6
1790 - - April 13 - - -	1,380 18 4	1797 - - January 3 - -	5,382 12 8
1791 - - January 14 - -	2,328 5 1	—— - - May 9 - - -	3,998 4 4
1792 - - —— 2 - -	9 13 5	—— - - November 10 - -	5,551 9 3
—— - - April 2 - - -	3,424 10 1	1798 - - September 11 -	10,387 4 4
1793 - - January 15 - -	2,418 0 11	1799 - - April 9 - - -	7,298 9 3
—— - - October 11 - -	3,414 8 5	—— - - December 17 - -	7,689 2 7
1794 - - February 21 - -	2,330 10 10	1800 - - September 9 - -	10,840 16 10
—— - - April 11 - - -	2,159 18 11	1801 - - December 29 - -	3,648 17 9
—— - - October 10 - -	2,113 11 0	1802 - - May 4 - - -	2,092 17 10
1795 - - June 5 - - -	7,021 8 10	—— - - August 31 - - -	4,165 7 0
1796 - - —— 24 - - -	8,907 16 8	—— - - December 28 - -	2,698 10 6
Carried up - - £.	35,509 2 6	Total Amount - £.	99,262 14 10

ALLOWANCE of CHIP MONEY established 1st July 1801.

AMOUNT of the Produce of CHIPS since the Allowance of CHIP MONEY was first established.

DATE of SALE.	AMOUNT. £. s. d.	DATE of SALE.	AMOUNT. £. s. d.
		Brought up - -	2,008 3 9
1801 - - September 22 -	290 1 6	1802 - - July 6 - - - -	129 11 0
—— - - December 18 -	350 19 6	—— - - —— 20 - - -	155 15 2
1802 - - January 29 - -	242 17 6	—— - - August 6 - - -	219 11 0
—— - - March 2 - - -	212 2 9	—— - - —— 20 - -	157 18 0
—— - - —— 16 - -	117 17 0	—— - - September 3 - -	125 3 6
—— - - April 6 - - -	220 16 6	—— - - —— 17 - -	191 13 2
—— - - —— 20 - -	92 1 0	—— - - October 1 - - -	125 10 11
—— - - May 4 - - -	99 2 6	—— - - —— 15 - -	104 18 0
—— - - —— 18 - - -	122 13 6	—— - - —— 29 - -	126 13 0
—— - - June 8 - - - -	148 11 6	—— - - November 26 -	194 13 9
—— - - —— 22 - - -	111 0 6	—— - - December 24 -	305 12 6
Carried up - - £.	2,008 3 9	Total Amount - £.	3,845 3 9

AMOUNT of the SALE of OLD VESSELS.

When Sold.	NAMES.	AMOUNT.
		£. s. d.
1799 - - April 9th - -	Brazen Cutter - - - - - -	340 0 0
	Sultanna - - - - - - - -	196 0
	Coureuſe Schooner - - - -	124 0 0
1800 - - September 9 - -	Alexander and Conſtantine - -	800 0 0
1801 - - December 29 -	William, Gun Veſſel - - - -	170 0 0
	Fowey - - - - - - - -	160 0 0
	Succeſs - - - - - - - -	100 0 0
	Brothers - - - - - - -	250 0 0
	Foreſter - - - - - - -	210 0 0
	Mary and Betſey - - - - -	150 0 0
	Portland - - - - - - -	155 0 0
1802 - - March 2 - -	Friendſhip - - - - - - -	110 0 0
	Mary and Martha - - - -	100 0 0
	Anna Tereſa - - - - - -	150 0 0
	Total Amount - - £.	3,175 0 0

No. 58.

The Examination of JOHN SCOTT, Eſquire, Clerk of the Rope Yard in His Majeſty's Yard at Plymouth; taken upon Oath, the 12th October 1803.

Mr. Scott.

DO you keep any Ledger or other Account of Stores Received and Iſſued in your Department beſides that called your Weekly Progreſs Book, a copy of one week's Account of which you have laid before us?——No.

Is it from this that your Weekly Return to the Navy Board is extracted?——Yes.

Are there no other Stores or other Articles received by you, and uſed in the Rope Yard, beſides thoſe noticed in your Weekly Return?

What is received from the Storekeeper for converſion is not mentioned in the Weekly Account.

What do they conſiſt of?

Tallow, Train Oil, Candles, Ropes, Blocks, and other things.

Where is the Account of them entered?

In my Progreſs Book. The Articles are put into Store, and delivered to the Maſter Ropemaker as he wants them.

Do you keep an Account of the Expenditure of thoſe Articles?

No, they are uſed for converſion as they are wanted.

Does the Account appear in any Book kept by you for that purpoſe?——No.

Is the Account in any way made known by you to the Navy Board?——No.

Did

Mr. Scott.

Did you, upon your Appointment, receive over Charge of Stores by an actua Survey?

No; I took it from the Charge on the Progreſs Book as it ſtood at the time.

Has an actual Survey of them at any time been taken?

Many years back there was an actual Survey of Hemp in the late Clerk of the Rope Yard's time; upon his finding he had a very large ſurplus, he wrote to the Navy Board for an actual Survey.

How then do you comply with the Navy Board's Order of the 23d Auguſt 1798, requiring "A State of ſuch Articles in the Magazine as may have been compared "with the actual Remains?"

We aſcertain them as near as we can eſtimate them.

Are the Cargoes of Hemp kept diſtinct in the Warehouſes, and tallies affixed to them?——Yes.

Is the whole of one Cargo expended before you begin upon another?

Always of Peterſburgh or Riga; we do not break in upon two Cargoes of Hemp of the ſame ſort.

Do you generally find ſome overplus in each Cargo, owing to the Allowance of one Pound in each Bundle of ſeventy-four Pounds being deducted from the delivery for Waſte, when the Hemp is iſſued to the Parters, and to other cauſes?——In general.

What is done with ſuch overplus?——It remains in Store.

Might an Account of it be taken after the finiſhing of the Iſſues from each Cargo, and what is fit for uſe added to the remains of Hemp?——Yes.

In what manner is Junk and old Rope received into your charge for the purpoſe of re-manufacture?

It is iſſued by the Storekeeper as it is wanted, and the weight is eſtimated; no written application is made firſt, nor is any Receipt given.

Is there any ſeparate Account of it kept?

Yes, we keep an eſtimate Account of it.

Does it appear in any Account tranſmitted by you to the Navy Board?

No, but the quantity of Cordage re-manufactured from it does.

Is there any ſeparate Account kept, and tranſmitted to the Navy Board, of the Articles made from the Junk?

No, it is contained in the Weekly Progreſs.

Is the return of marked Twine and Yarn manufactured and expended, made in any of your Accounts?——No.

Is any Account kept of the Ocham ariſing from the dreſſing of Hemp, and does it appear in any of your Accounts?

No, not until put into Lots for Sale.

Upon what principle do you form "The Eſtimates of the probable Conſumption of "each ſort of Hemp for the two ſucceeding years," required by the Navy Board's Warrant of the 21ſt January 1796?

From the expenditure of the preceding year.

How are the Horſes uſed in your department paid, and where is their Pay ſet off?

They are employed in Tarring Yarn, and are paid by the Haul, and their Earnings ſet off in the Rope Yard Pay Book.

Is there any Checque upon your payment of the Wages of the Ropemakers?

None.

Mr. Scott. Is there in your office any Account of the Cordage delivered in by the Contractors from the Hemp iſſued to them by you?

I have a Memorandum of it, but the Cordage goes immediately into the charge of the Storekeeper.

Do you ſend a Bill of Parcels, or other Account, with every quantity of Cordage which you deliver over to the Storekeeper?——Never.

What Account do you render to the Storekeeper of the Articles manufactured by the Ropemakers, and delivered into Store?——No Account at all.

Have you any Account of the Machinery and other Articles uſed in the Manufacture of Cordage?

I have a private Account, but no public Account has been required.

When did you laſt charge yourſelf with the Surplus of Hemp?

About four or five years ago I ſtated to the Navy Board, that there was a Surplus, and charged myſelf with about ſeventeen Tons; and in 1800 I charged myſelf with a Surplus of about nineteen Tons.

Do you think you have now a Surplus of Hemp?

Yes, I think I have a Surplus of from twenty to thirty Tons.

Was it uſual for the Contractors for Hemp to pay Fees to the Clerk of the Rope Yard and Maſter Ropemaker, on the receipt of Hemp?

No Fees at all; formerly it was uſual, upon the delivery of a large Ship, for the Contractor to make me a preſent of two dozen of Wine, and if a ſmall Ship, one dozen; but ſince the late Regulations, nothing of the kind has been received.

Have you any reaſon to believe that any of the Contractors for Hemp have obtained Bills or Certificates for a greater quantity of Hemp than they have actually delivered?

No, It is impoſſible.

J. Scott.

Ewan Law.
Henry Nicholls.
Wm Mackworth Praed.

Appendix, No. 59.

PLYMOUTH ROPE YARD,

&c.

No. 5. Weekly.
PLYMOUTH ROPE YARD,
21ſt Sept. 1803.

The CLERK of the ROPE YARD's WEEKLY NAVY BOARD, the

He is, to HEMP and TAR received between 14th and 21ſt September, - - DEBTOR.

When Rec[d].	From Whom Received.	HEMP.	TAR.
		Tons. Cwt. qrs. lbs.	Laſts. Barr[ls]
Remained in Store the 14th September - - - - - -		3,387. 6. 3. 4.	357. 3.
Iſſued between 14th and 21ſt D° to be topt, ſpun, and made into Lines - - - - - - - - - - - -		29. 13. 0. 4.	2. 3.
Yarn drawn and knotted, between the 14th and 21ſt inſt. for Re-manufactured Cordage, 9 Tons, 16 Cwt. 1qrs. 23 lbs.			
	Tons. cwt. qrs. lbs.		
Remains in	Riga - - - - 1,695. 3. 1. 18.		
Store,	Peterſburgh - - - 848. 5. 1. 17.	3,357. 13. 3. 0.	355. 0.
21ſt September 1803.	From the Adriatic - 814. 4. 3. 21.		

Jn[o] Scott. *Jn[o] Linz[e] Penfold.*

No. 59.

RETURN; pursuant to the Method and Eſtabliſhment made by the 28th March 1768:—Whereby,

Per Contra.—By CORDAGE, OCHAM, LINES, &c.
Iſſued within the ſaid Time, is - - - - - CREDITOR.

When Iſſued.	To Whom.	QUALITY and QUANTITY Iſſued.						
			Inches.	No	Fms	Cwt.	qrs.	lbs.	
15 September	Mr. Salt, Storekeeper.	Cablets	4	3	102	10	0	14	
		—	3½	3	- - -	8	0	10	
		Coils	2½	12	113	18	3	12	
		- Dº -	1½	30	- - -	21	0	18	Re-manufactured.
		- Dº -	¾	36	- - -	9	0	12	
16th - - -	- - - - -	- Dº -	3	6	- - -	14	0	0	
		- Dº -	2½	2	- - -	3	0	16	
		Hawſers	6½	1	- - -	9	1	22	Belfrs Patent.
		Cables	23	5	101	488	3	25	
17th - - -	- - - - -	Coils	2½	12	113	18	3	12	
		- Dº -	3	12	- - -	27	0	0	
		Hawſers	6½	6	- - -	56	2	20	
		Coils	3	24	- - -	56	0	0	Remd.
19th - - -	- - - - -	- Dº -	2	30	- - -	32	2	2	
		- Dº -	1½	30	- - -	20	0	10	
		- Dº -	3½	20	- - -	58	1	16	
		Stay	4	1	17	0	2	19	
20th - - -	- - - - -	Cab.Shrds	7½	3	101	34	1	19	
		- Dº -	9½	3	- - -	51	0	6	Belfour's.
		Hawsrs	9	3	113	55	1	4	
		Coils	3½	10	- - -	29	0	22	
		- Dº -	2½	8	- - -	12	2	18	Remd.
21ſt - - -	- - - - -	- Dº -	1½	30	- - -	21	0	18	
		- Dº -	1½	30	- - -	21	0	18	Dº.
		- Dº -	2½	12	- - -	19	0	0	
		- Dº -	3½	11	- - -	32	0	13	
		Stay	5½	1	15½	0	3	26	
		- Dº -	6	1	20	1	1	24	
					Total ---	1,131	2	12	

 continued:

Appendix, No. 59. - - -

continued.

Yarn Received from the Spinners.	Nett Poize of Thread spun.	Hemp worked up this Week; by whom served in.	What sort of Hemp.	The Year when the same was served in.	REMARKABLE OBSERVATIONS THIS WEEK.
Cwt. qs. lbs.	Cwt. qs. lbs.				
5 2 4	65 2 4	Mr. Lindigreen, on Commission.	Riga.	1801	20 Men knotted Yarn for re-manufactured Cordage: 2 overhauled D°: 15 reeled Yarn 3 days: 17 removed Cordage to the Store-house, ½ with 2 Horses: 2 carried Hemp from the Hemp-house to be topt 3 days: 6 made Mark Yarn 3 days: 2 Mark Twine: 4 made Lines: 6 dreſt for Lines, &c.: 1 Meſſenger 1 day: 1 Key Bearer: 1 Inſtructor of Apprentices: 1 ſuperintending the Knotting 3 days: 5 removed Ocham 3 days.
9 0 14	19 0 14	- - - -	- -	—	20 Men knotted: 15 reeled Yarn ½ day: 1 carried Hemp 3 days, and 4 Men ½ day: 2 made Mark Twine: 4 made Lines: 6 dreſt: 1 Meſſenger 1 day: 1 Key Bearer: 1 Inſtructor: 1 ſuperintending 3 days.
For Lines, &c.					
4 1 7	124 1 7	- - - -	- -	—	20 Men knotted: 2 overhaul'd: 10 reel'd Yarn 3 days: 14 remov'd Cordage, ¾ with 2 Horses: 1 carried Hemp 3 days, and 2 Men 2¼ days: 2 made Mark Twine: 4 made Lines: 6 dreſt: 1 Meſſenger 1 day: 1 removed Tar 3 days: 1 Key Bearer: 1 Inſtructor, and 1 ſuperintending 3 days.
04 3 18	104 3 18	Mr. Anthony Brough.	D°	1802	15 Men reel'd Yarn 3 days: 20 knotted: 2 overhaul'd: 2 remov'd Tar from the Cellars to the Tar-House 3 days: 2 heated Tar Kettles ½ day: 4 carried Hemp 3 days: 2 made Mark Twine: 4 made Lines: 6 dreſt: 1 Meſſenger 1 day: 1 Key Bearer: 1 Inſtructor, and 1 ſuperintending 3 days.
75 2 18	7 5 2 18	- - - -	- -	—	20 Men knotted: 2 overhaul'd: 5 overſet Yarn 3 days: 18 removed Cordage 1½ with 2 Horses: 2 carried Hemp 3 days, and 1 Man 1½ day: 2 made Mark Twine: 4 made Lines: 6 dreſt: 1 Meſſenger 1 day: 1 Key Bearer: 1 Inſtructor: 1 ſuperintending 3 days: 15 reel'd Yarn 3 days.
98 2 25	8 2 25	- - - -	- -	—	
488 1 2	488 1 2	- - - -	- -	—	19 Men knotted: 2 overhaul'd: 12 reel'd Yarn 3 days: 5 carried Hemp 3 days: 2 made Mark Twine: 4 made Lines: 6 dreſt: 1 Meſſenger 1 day: 1 Key Bearer, 1 Inſtructor, and 1 ſuperintending 3 days.

This Week's Charge for	£. s. d.	TOTAL. £. s. d.
Salary - - - - - - -	12 13 10¾	331 13 10¾
Wages to Workmen - -	319 0 0	
Contract Work - - - -	— — —	
Diſburſements - - - -	— — —	

J. Scott. *John Linzee Penfold.*

THE

TENTH REPORT

OF THE

COMMISSIONERS

OF

NAVAL ENQUIRY.

THE OFFICE OF THE TREASURER OF HIS MAJESTY'S NAVY.

Ordered to be printed 13th February 1805.

To the Honourable the COMMONS of the United Kingdom of GREAT BRITAIN and IRELAND, in Parliament aſſembled.

THE TENTH REPORT of the COMMISSIONERS appointed by an Act of the Forty-third Year of His MAJESTY's Reign, intituled,

"An ACT for appointing Commiſſioners to enquire "and examine into any Irregularities, Frauds, or "Abuſes, which are or have been practiſed by "Perſons employed in the ſeveral Naval Depart- "ments therein mentioned, and in the Buſineſs "of Prize Agency, and to report ſuch Obſer- "vations as ſhall occur to them for preventing "ſuch Irregularities, Frauds, and Abuſes, and "for the better conducting and managing the "Buſineſs of the ſaid Departments, and of Prize "Agency, in future."

The OFFICE of the TREASURER of HIS MAJESTY'S NAVY.

The Office of the Treaſurer of His Majeſty's Navy.

IN purſuance of the duty impoſed on us by the 43d of His preſent Majeſty, cap. 16, "to examine into and inveſtigate all ſuch cor- "rupt and fraudulent Practices, Irregularities, Frauds, and Abuſes, or "other Miſconduct, as might be found to have exiſted or to exiſt in any "of the ſeveral Offices or Departments thereinafter mentioned, or to "have been practiſed or committed by any Perſon or Perſons that then "were or had been concerned in managing, conducting, or tranſacting "the Buſineſs thereof reſpectively, or employed in any manner "therein;" we iſſued our Precepts to the Treaſurer of the Navy, for an Account of the State and Diſpoſition of the Balance of Public Money, with which he ſtood charged on the 31ſt of December in each Year, from 1786 to 1802 incluſively; that we might judge of the propriety of the Balances of Public Money left in his hands, and ſee whether the Balances, unappropriated to the Public Service at thoſe periods, were in the Bank of England, as required by the 25th of His preſent Majeſty, cap. 31.

The

The Office of the Treaſurer of His Majeſty's Navy.

Appendix, No 1.

The Returns made to our Precepts commenced with the Year 1784, and we diſcovered by them, that the Sums ſtanding in the name of the Treaſurer of the Navy at the Bank were, for the moſt part, conſiderably leſs than his unappropriated Balances, as will appear by the following STATEMENT; viz.

TIME.	TREASURER's Aggregate Balance or Charge.	In the Hands of his Sub-Accountants.	In the BANK of ENGLAND.	DEFICIENCY.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
31ſt Dec. 1784	180,692 9 11	109,860 16 4	64,331 13 7	6,500 0 0
- - 1785	275,820 15 11	162,168 19 4	9,026 10 8	104,625 5 11
- - 1786	185,939 18 7¼	103,997 18 6¼	25,942 0 1	56,000 0 0
- - 1787	658,569 2 10¾	199,199 11 2¾	406,269 11 8	53,100 0 0
- - 1788	238,820 14 4	181,041 5 4¾	9,179 8 11	48,600 0 0¾
- - 1789	315,065 17 1½	208,784 1 3¾	52,481 15 10	53,800 0 0¾
- - 1790	385,863 12 8	282,965 16 6½	102,897 16 1	—
- - 1791	376,246 15 0¼	282,803 7 10¼	73,454 17 6	19,988 9 8
- - 1792	336,532 1 0¼	248,312 19 7¼	61,742 1 9	26,476 19 8
- - 1793	519,273 10 7	371,261 1 7	120,986 11 3	27,025 17 9
- - 1794	700,833 5 2¾	510,713 19 9¾	161,360 17 8	28,758 7 9
- - 1795	1,132,966 3 0¼	577,210 18 10¼	525,438 8 1	30,316 16 1
- - 1796	638,978 8 6	383,716 16 9	179,848 6 9	75,413 5 1
- - 1797	480,903 9 11¼	320,450 1 7¼	101,812 13 6	58,640 14 10
- - 1798	504,786 9 1¼	308,484 18 7¼	142,160 15 6	54,140 15 0
- - 1799	687,623 18 0¼	334,572 14 0¼	298,910 9 0	54,140 15 0
- - 1800	896,509 18 4¾	510,087 8 10¼	386,422 9 6	—
- - 1801	951,217 13 5½	521,554 13 5½	429,663 0 0	—
- - 1802	268,232 3 9½	141,232 3 9½	127,000 0 0	—

The diſcovery of theſe deficiencies led us to examine the Regulations which had from time to time been eſtabliſhed for the better management of the Office of Treaſurer of the Navy, and the circumſtances from which they aroſe: We ſhall firſt give a brief account of theſe circumſtances and Regulations, as well as a general outline of the mode of carrying on the buſineſs of the Navy Pay Office, and then ſtate the conduct of the different Treaſurers uuder ſuch Regulations.

The attention of the Commiſſioners for taking and ſtating the Public Accounts of the Kingdom was particularly directed to this Department. By their Third Report, of the 6th of March 1781, it appears, that large Sums of Money were conſtantly in the hands of the Treaſurer of the Navy; that upon his quitting Office he kept poſſeſſion of the Balance with which he was at that time charged, and continued to make Payments

Payments to the Officers and Seamen of the Fleet, upon ſuch Ships Books as were opened during his Treaſurerſhip, and on ſuch Aſſignments as might be directed by the Public Boards, until his Accounts were finally made up; this ſeldom took place till many Years after his quitting Office, and, during that period, he had the uſe of the Public Money in his hands. At the time of making that Report there were five Ex-Treaſurers; the Sums in their poſſeſſion amounted to One hundred and four thouſand four hundred and five Pounds four Shillings and Sixpence Halfpenny; and at the head of the Liſt ſtood a Defaulter in the Sum of Twenty-ſeven thouſand ſix hundred and eleven Pounds ſix Shillings and five Pence one Farthing, whoſe final Account was dated ſo far back as the 4th of April 1689.

The Office of the Treaſurer of His Majeſty's Navy.

£.104,405. 4. 6½.

£.27,611. 6. 5¼.

Several wiſe meaſures were propoſed by theſe Commiſſioners to remedy the inconveniences, and prevent the Loſſes to which the Public was ſubject from the then mode of conducting the buſineſs of the Navy Pay Office; and moſt of the ſubſequent Regulations were grounded upon them.

On the 18th of June 1782, the Houſe of Commons, in a Committee, took into Conſideration the Reports made by the ſaid Commiſſioners; and, among other Reſolutions, came to the following:

"That it is the Opinion of this Committee, That from hence-
"forward the Paymaſter General of His Majeſty's Land Forces,
"and the Treaſurer of the Navy for the time being, ſhall not
"apply any Sum or Sums of Money impreſted to them, or either of
"them, to any purpoſe of Advantage or Intereſt to themſelves,
"either directly or indirectly."

On the next day this Reſolution was agreed to by the Houſe.

In furtherance of the intention of the Houſe of Commons, we find that His Majeſty, on the 26th of the ſame Month, directed, by Warrant under His Sign Manual, that the ſalary of the Treaſurer of the Navy, being at that time Two thouſand Pounds a year, reduced by Taxes and other Charges to One thouſand eight hundred and fifty Pounds, ſhould be increaſed, by an additional allowance of Two thouſand one hundred and fifty Pounds; that his annual Income in future might amount to the Sum of Four thouſand Pounds, in full ſatisfaction of all Wages and Fees, and other Profits and Emoluments, theretofore enjoyed by former Treaſurers.

Appendix, N° 2.

£.2,000.

£.1,850.

£.2,150.

£.4,000.

The ſame Commiſſioners, in their Eighth Report, of the 20th of December 1782, reſpecting the then mode of paſſing the Accounts of the Treaſurer of the Navy in the Office of the Auditors of the Impreſt, ſtate that their Examination on that ſubject has enabled them to form an opinion upon another Point of moment to the Public, which Opinion we ſhall give in their own Words:

The Office of the Treaſurer of His Majeſty's Navy.

" The Legiſlature have, in the laſt Seſſion of Parliament, introduced into the Office of the Paymaſter General of the Forces a " Regulation, which, as it ſeems to us, may be applied as beneficially to the Office of the Treaſurer of the Navy. The cuſtody of " the Caſh applicable to the Navy Services may be transferred from " the Treaſurer to the Bank of England, and the Account only of " the Receipts and Payments be kept in his Office; all the Sums " now received by him may be received by the Bank; Sums from " the Exchequer may be impreſted to the Bank; Sums directed by " the Letters of the different Boards to be paid to him, may be directed to be paid into the Bank; all Bills aſſigned upon him for " Payment may be paid, and all extra Payments may be made by " his Drafts upon the Bank; the payment of the Seamen, the Artificers and Labourers in the Yards, and the perſons in the Hoſpital Ships, and on the Half-Pay Liſts, muſt be carried on in the " ſame manner it is now: Theſe Men cannot be paid by Drafts; " they muſt have Caſh, and with that Caſh the Pay Clerks muſt " be entruſted as they are at preſent; and the Treaſurer muſt continue to be reſponſible for them, as for Officers of his Appointment, and under his Controul; but this will be no obſtruction to " the Regulation. The Money may be all iſſued to the Pay Clerks " by the Drafts of the Treaſurer upon the Bank, according to the " requiſitions of the Navy Board, in like manner as many of theſe " Sums are iſſued at this day; and, upon the Death or Reſignation " of a Treaſurer, the Balances of his Caſh in the Bank, and in the " hands of his Pay Clerks, may be ſtruck immediately, and carried " over to the Account of his Succeſſor. In this ſituation, the " Treaſurer, neither receiving nor paying Public Money himſelf, " can be neither Debtor to, nor Creditor of the Public, except as " far as he may be reſponſible for his Clerks. On paſſing his Accounts, the Bill indorſed, or requiſition of the Navy Board, is both " his Authority and Voucher for his Draft; the Draft indorſed is " the Voucher for the Bank to prove their Payment. If theſe Accounts agree (and they ought frequently to be compared together) " it is highly probable that they are both right."

We are not aware of any Meaſures taken by Parliament on this Report until the Year 1785, when an Act was paſſed (25 Geo. III. cap. 31.) intituled " An Act for better regulating the Office of the Treaſurer of " His Majeſty's Navy," which directed,

That from and after the 1ſt of July 1785, all Monies for the ſervice of the Navy ſhould be iſſued from the Exchequer to the Governor and Company of the Bank of England, in like manner as they had been theretofore iſſued to the Treaſurer of the Navy: that all ſuch Monies ſo iſſued, ſhould be placed on an Account or Accounts to be raiſed in the books of the Bank of England, to be entitled " The Account of the " Treaſurer

The Office of the Treaſurer of His Majeſty's Navy.

" Treaſurer of His Majeſty's Navy," inſerting the Name of ſuch Treaſurer for the time being for the Pay Branch, Caſhiers Branch, and the Victualling Branch; and that no Money for the ſervice of the Navy ſhould be iſſued from His Majeſty's Exchequer to the Treaſurer of the Navy, or ſhould be placed or directed to be placed in his hands or poſſeſſion.

That no Monies ſhould be paid out of the Bank but for Navy Services, and in purſuance of Drafts to be drawn by the Treaſurer, or Perſons in his Office duly authorized by him, in which Drafts ſhould be ſpecified the Heads of Service to which the Sums therein mentioned were to be applied.

That on the death, reſignation, or removal of a Treaſurer, the Balance of Caſh for which he ſhould at that time have credit in his Accounts with the Bank of England, and alſo the Balances of Caſh in the hands of the Pay Clerks at the ſeveral Out-Ports, ſhould veſt in his Succeſſor, and be transferred and placed to the Account or Accounts of ſuch Succeſſor.

That the Treaſurer of the Navy ſhould cauſe to be made up to the 31ſt of December in each Year, an Annual Account of the Navy and Victualling Services, to be tranſmitted to the Auditor or Auditors of the Impreſt, after being examined in the Offices of the Commiſſioners of the Navy, of the Victualling, and of the Sick and Hurt, and ſigned by the Commiſſioners of the Navy.

In conſequence of this Act of Parliament, ſeveral Alterations were judged neceſſary in the Eſtabliſhment of the Navy Pay Office, and a new arrangement thereof was ſubmitted to His Majeſty by the Right honourable Henry Dundas, now Lord Viſcount Melville, at that time Treaſurer, which was approved, and directed to be carried into effect by an Order in Council, dated the 9th of Auguſt 1786. By this Order, a ſeparate Branch, entitled, the Accountant's Branch, was eſtabliſhed for the expreſs purpoſe of bringing up the old and keeping up the new Accounts of the Treaſurers of the Navy, agreeably to the ſuggeſtions of the Commiſſioners of Accounts. All Fees whatſoever were aboliſhed, except that of the odd Pence, which it had been long uſual for the Clerks to retain as a perquiſite upon all Payments; and in lieu of the Fees ſo aboliſhed, a general increaſe was directed in the Salaries of the Clerks.

The Chief Clerks, or Sub-Accountants of the Treaſurer, by whom all Payments in Town are made, were placed on the following Eſtabliſhment:

CASHIER

The Office of the Treaſurer of His Majeſty's Navy.

CASHIER of the NAVY, before ſtiled Firſt Clerk in the Caſhier's branch - - - - -	£. 400. per Annum, increaſed from	£. 80.
CASHIER of the VICTUALLING	400.	150.
DEPUTY PAYMASTER, before ſtiled Firſt Clerk in the Office of the Paymaſter of the Treaſurer of the Navy - -	400.	80.

The Treaſurer of the Navy is appointed by Patent; he does not perform in Perſon any of the Official duties of his ſituation, but he nominates and appoints the Paymaſter, to whom he delegates the whole charge and conduct of the Office by a general Power of Attorney. The other Officers and Clerks are alſo nominated by the Treaſurer; the Paymaſter is liable to be diſplaced upon the removal or reſignation of his Principal, but it has not been uſual to remove the inferior Officers or Clerks, except in caſes of miſconduct.

The Paymaſter ſolicits the Lords of the Treaſury for the Money neceſſary for carrying on the Services of the Navy, in ſuch Sums as he may from time to time be directed to apply for by the Commiſſioners of the Navy, the Tranſport, the Victualling, and the Sick and Hurt Boards; and the Money for carrying on the Payments is transferred by the Paymaſter to the Caſhiers of the Navy and Victualling, the Deputy Paymaſter, and the Caſhier of Allotments. The latter Office was eſtabliſhed in conſequence of an Act of Parliament paſſed in the year 1795. The Iſſues of Money neceſſary for carrying on the Payments at the Out-Ports are directed by the Navy Board.

The Caſhier of the Navy pays all Bills aſſigned on the Treaſurer by the Navy, Tranſport, and Sick and Hurt Boards. The Caſhier of the Victualling pays all Bills aſſigned on the Treaſurer by the Victualling Board. The Payment of all Wages to the Seamen of the Fleet, and the Workmen in the Dock Yards, is in the department of the Deputy Paymaſter; and the Caſhier of Allotments pays all Bills for Pay drawn by the Officers of the Navy, and the Allotments and Remittances of Wages made by the Seamen of the Fleet to their Relations and Friends.

Accounts of the Payments in the two former branches are rendered to the reſpective Boards every Fortnight, and in the two latter once a Month.

No Payments are made by the Paymaſter, except the Fees on the Iſſues of Money from the Exchequer, and ſome other contingencies, for which Money is advanced to him on his application to the Treaſury, in Sums of Three thouſand Pounds at a time; and it has been ſtated to us, that ſuch application is never made but when the Balance in his hands is reduced below that Sum.

£. 3,000.

The Office of the Treaſurer of His Majeſty's Navy.

THE

TREASURERSHIP

OF THE

Late Right Honourable ISAAC BARRÉ.

Mr. Barré held the Office of Treaſurer of the Navy from the 10th of April 1782 to the 18th of Auguſt in the ſame year; but he continued, after that time, to make payments as Ex-Treaſurer upon ſuch Ships Books as were opened during his Treaſurerſhip, and upon ſuch Aſſignments as were made upon him by the different Boards. His Accounts were finally made up in the year 1795.

It was during his Treaſurerſhip that the Houſe of Commons came to the Reſolution before noticed; and the Treaſurer's Salary was increaſed to four thouſand Pounds a Year, by Warrant under His Majeſty's Sign Manual. We thought it right to enquire how far the Reſolution and the increaſe of Salary, upon the Conditions contained in the Warrant, had been effectual towards preventing the Evils which had before exiſted. £.4,000. Appendix, N° 2,

Mr. Barré being dead, we applied to Harry Harmood, Eſquire, now a Commiſſioner of the Navy, who held the Office of Paymaſter under Mr. Barré, for Information as to the diſpoſition of the Money iſſued for the Service of the Navy during his Treaſurerſhip.

By Mr. Harmood's Evidence, it appears, that the Conditions of the Warrant were ſtrictly complied with; that the whole of the Money iſſued from the Exchequer to Mr. Barré for Naval Services, was lodged in the Bank; that it was never drawn from thence previouſly to its being advanced to the Sub-Accountants, to be applied to the Public Service; that during the time Mr. Barré acted as Treaſurer and as Ex-Treaſurer, he had not in his poſſeſſion or cuſtody any of the Public Money; and that he did not derive any Profit or Advantage from the uſe or employment thereof. Appendix, N° 3.

With reſpect to his own conduct as Paymaſter, he ſtates, That he did not receive any Profit or Advantage from the uſe or employment of Money iſſued for Naval Services, nor did he underſtand that the uſe of ſuch Money formed any part of the Emoluments of the Paymaſter of the Navy.

The Office of the Treaſurer of His Majeſty's Navy.

THE

FIRST TREASURERSHIP

OF THE

Right Honourable HENRY DUNDAS, Now Lord Viſcount MELVILLE.

Lord Melville ſucceeded Mr. Barré as Treaſurer of the Navy; he held the Office from the 19th of Auguſt 1782 to the 10th of April 1783, and at preſent ſtands upon the Liſt of Ex-Treaſurers. His final Account was made up in the Office of the Treaſurer of the Navy, in the beginning of the Year 1804; the general Statement of it was then tranſmitted to his Lordſhip to atteſt, but it has not been returned to the Accountant, which prevents the Account from being delivered into the Auditor's Office.

Appendix, N° 4.

Soon after the Appointment of Lord Melville, a Warrant under His Majeſty's Sign Manual was given, for granting to him an additional Allowance of two thouſand three hundred and twenty-four Pounds ſix Shillings and Sixpence, in order to make his net Official Income four thouſand Pounds a Year, which was ſtated to be, as in the caſe of Mr. Barré, "in full Satisfaction of all Wages and Fees, and other Pro-"fits and Emoluments," previouſly enjoyed by former Treaſurers.

Appendix, N° 5.

£. 2,324. 6. 6.

£. 4,000.

The additional Sum of two thouſand one hundred and fifty Pounds granted to Mr. Barré, not producing him a net Annual Income of four thouſand Pounds, owing to the Taxes and other Charges on the additional Sum, the Grant to Lord Melville was therefore increaſed, and a Clauſe was inſerted in the Warrant, authorizing him, in caſe the additional Allowance ſhould not make up in each year the net Sum of four thouſand Pounds, to charge the Deficiency in the Annual Account of Monies diſburſed by him for Fees of divers natures.

£. 2,150.

£. 4,000.

£. 4,000.

A Warrant, ſimilar to that granted to Lord Melville, has been given on the appointment of each ſucceeding Treaſurer.

Mr. Andrew Douglas, who acted as Paymaſter under Lord Melville, being dead, we had recourſe to his Lordſhip for Information, whether the Conditions of the Warrant had been complied with?

To the Queſtion put to Lord Melville, Whether, during the Period of this Treaſurerſhip, he had derived any Profit or Advantage from the uſe or employment of Money iſſued for carrying on the current Service of the Navy?—he objected to anſwer, under the fifth Clauſe of the Act by which we are conſtituted; which provides, "That no Perſon "ſhall be compellable to anſwer any Queſtion which may criminate, or "tend

" tend to criminate ſuch Perſon, or to expoſe ſuch Perſon to any Pains " or Penalties;" and upon the ground of not diſcloſing delicate and confidential Tranſactions of Government, alluded to in his Letter to us of the 30th of June 1804. We ſhall defer the diſcuſſion of this Objection, as coming more in order when we ſpeak of the ſecond part of his Lordſhip's ſecond Treaſurerſhip.

The Office of the Treaſurer of His Majeſty's Navy.

Appendix, N°s 6 & 7.

His Lordſhip having objected to anſwering this queſtion, and Mr. Andrew Douglas his Paymaſter being dead, it was not in our power to purſue this Enquiry further; otherwiſe, we ſhould have thought it our duty to inveſtigate the manner in which the Public Money had been employed, and the extent to which the uſe of it had been carried. We however deemed it neceſſary to aſcertain, whether his Lordſhip was aware of the Conditions of the Warrant, and what conſtruction he put on them. By his anſwer to a queſtion for this purpoſe, we learned, that he certainly did conſider the additional Salary granted to him to be in lieu of all Wages, Fees, Profits, and other Emoluments, previouſly enjoyed by former Treaſurers, excepting only Coals, Candles, and ſome ſuch ſmall contingencies.

When a Treaſurer of the Navy has gone out of Office, it has been uſual to continue to make the Payments in his Name to the end of the month in which his Succeſſor has been appointed, to prevent confuſion, and the neceſſity of making out two Accounts for the ſame month. The Payments were therefore continued in Lord Melville's Name to the 30th of April 1783, at which time he ſtood charged with the Sum of Two hundred and twenty thouſand four hundred and forty-ſix Pounds, fourteen Shillings and nine Pence Halfpenny. £.220,446. 14.9½.

We have entered in the Appendix, an Account, ſhewing the Amount of the Sums received and paid, and the Balance with which his Lordſhip was charged on the 31ſt of December in each Year during his Ex-Treaſurerſhip; by which it appears, that no Payments have been made upon that Account ſince the 31ſt of December 1795, when the Balance was reduced to Five thouſand five hundred and ſixty-three Pounds, ſix Shillings and two Pence one Farthing. £.5,563. 6. 2¼.

Appendix, N° 8.

This Balance was paid over to his Lordſhip about the time of his quitting the Office of Treaſurer a ſecond time, in May or June 1800.

Appendix, N° 9.

The Office of the Treaſurer of His Majeſty's Navy.

THE TREASURERSHIP OF THE Right Honourable CHARLES TOWNSHEND, Now Lord BAYNING.

Lord Bayning was appointed Treaſurer on the 11th of April 1783, and continued in Office until the 4th of January 1784. The Accounts of his Treaſurerſhip have not yet been made up.

The late Mr. Andrew Douglas, who was Paymaſter to Lord Melville, acted likewiſe under Lord Bayning.

Appendix, N° 10. From the Examination of Lord Bayning it appears, that, during the time he held the Office of Treaſurer, no part of the Money iſſued for the Service of the Navy was applied to his uſe or advantage.

His Lordſhip further ſtates, he did not believe that Mr. Douglas, during the time he acted as his Paymaſter, derived any Profit or Advantage from the uſe or employment of the Public Money, except the Money iſſued for the Payment of Exchequer Fees.

£.131,441. 14.9¼. Lord Bayning's Balance, at the end of the month in which he quitted Office, was One hundred and thirty-one thouſand four hundred and forty-one Pounds fourteen Shillings and nine Pence Farthing. We have

Appendix, N° 11. entered in the Appendix an Account, ſhewing his ſubſequent Receipts and Payments, and the Balance on the 31ſt of December in each year, from 1784 to 1803.

£. 3,777. 0. 1¼. The Balance with which Lord Bayning is at preſent charged, is Three thouſand ſeven hundred and ſeventy-ſeven Pounds and one Penny Far-

£. 493. 1. 6½. thing; of that Sum Four hundred and ninety-three Pounds one Shilling and Sixpence Halfpenny have been paid to perſonated Seamen, which it has been uſual to allow the Treaſurers upon the final Settlement of

£. 1,646. 3. 2½. their Accounts: One thouſand ſix hundred and forty-ſix Pounds three Shillings and two Pence Halfpenny are in the hands of the Sub-Ac-

£. 1,637. 15. 4¼. countants; and with reſpect to the remainder, namely, One thouſand ſix hundred and thirty-ſeven Pounds fifteen Shillings and four Pence Far-

£. 900. thing, it is ſtated that upwards of Nine hundred Pounds is in the Bank,

£. 700. and that the reſidue, about Seven hundred Pounds, is in the hands of Lord Bayning.

In the courſe of our Enquiry, we called upon the Treaſurer of the Navy for an Account of the State of the Balances of the Ex-Treaſurers at

at the time they reſpectively quitted Office, and on the 20th of June 1804. We have not entered in the Appendix the Accounts returned to our Precept, as we afterwards learned from the Treaſurer and one of the Sub-Accountants, that the Memoranda from which the diſpoſition of the Balances had been taken were diſcovered to be incorrect.

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THE SECOND TREASURERSHIP OF THE Right Honourable Lord Viſcount MELVILLE.

Lord Melville was re-appointed on the 5th of January 1784, and continued in Office until the 1ſt of June 1800.

In ſpeaking of this Treaſurerſhip, it will be neceſſary to divide it into two parts, as, from the 1ſt of January 1786, the Buſineſs was conducted under the proviſions of the 25th of His preſent Majeſty, cap. 31, which inſtituted a new mode of Account for the Office of Treaſurer.

The old mode of Account of courſe ceaſed on the 31ſt of December 1785, at which time Lord Melville ſtood charged with Two hundred and ſeventy-five thouſand eight hundred and twenty Pounds fifteen Shillings and eleven Pence, out of which Sum, and others advanced to him, he has continued to make payments as an Ex-Treaſurer. £.275,820. 15. 11.

The late Mr. Andrew Douglas having alſo acted as Paymaſter to Lord Melville during this part of his ſecond Treaſurerſhip, we queſtioned Lord Melville, whether he had derived any Profit or Advantage from the uſe or employment of the Money iſſued for carrying on the current Service of the Navy, between the 1ſt of February 1784 and the 31ſt of December 1785, which Queſtion his Lordſhip objected to, anſwering under the proviſions of the fifth clauſe of the Act by which we are conſtituted, and upon the ground before ſtated alluded to in his Letter.

We have entered in the Appendix an Account, ſhewing the Annual Amount of his Receipts and Payments, and of the Balance remaining on the 31ſt of December in each year, from 1786 to 1803. The Balance at the latter period, amounting to the Sum of Five thouſand ſix hundred and forty-ſeven Pounds and eleven Pence, has not been paid over to Lord Melville. A part thereof, Two hundred and twenty-nine Pounds one Shilling and eight Pence, has been paid to perſonated Seamen; the Sum of Four hundred and ſixty-ſix Pounds four Shillings is in the hands of the Sub-Accountant; and the remainder, Four thouſand nine hundred and fifty-one Pounds fifteen Shillings and three Pence, is in the hands of Mr. Alexander Trotter, who was appointed Paymaſter in January 1786 by Appendix, N° 12 £.5,647. 0. 11. £.229. £.466 £.4,951 Appendix, N°

The Office of the Treasurer of His Majesty's Navy.

Lord Melville, and has held that Office under the several succeeding Treasurers, except Mr. Tierney. This disposition of the Treasurer's Balance appears to us more exceptionable than if it were in the hands of the Treasurer, because the Paymaster has the general controul of every branch of the Navy Pay Office, and it is part of his duty to bring forward the Treasurer's Accounts, which the use of the Money may incline him to delay.

The Accountant's branch, consisting of a Principal and eight Clerks, having been established by Order in Council in August 1786, for the express purpose of bringing up the old, and keeping up the new Accounts of the Treasurers of the Navy, we were surprized to learn that the Accounts of the three Ex-Treasurers before noticed had not long since been made up and passed; but we find that all the Clerks in the Accountant's branch, as well as the Accountant himself, instead of being employed in bringing up the old, and keeping up the new Accounts of the Treasurers, had been engaged, by the directions of the Paymaster, in the current business of the Pay Office; in consequence, as he states, of the great increase of business during the late War, and to avoid as much as possible the necessity of applying for additional Clerks.

Appendix, N° 4.

Appendix, N° 9.

We disapprove this misemployment of a branch established for an express purpose, and that of much importance to the Public, as well as the false economy in not augmenting the establishment of Clerks in proportion to the increase of business. If the Accountant's branch had been employed for the purposes for which it was established, and the necessary assistance had been rendered from the Navy Office, it is stated, that the Accounts of the Ex-Treasurers (whose Balances on the 31st of December 1803, amounted to Fourteen thousand nine hundred and eighty-seven Pounds seven Shillings and two Pence Halfpenny) would have been made up at least four years ago.

Appendix, N° 4.

£.14,987. 7. 2½.

THE SECOND PART OF THE SECOND TREASURERSHIP OF THE Right Honourable Lord Viscount MELVILLE, officially entitled "HIS ACT OF PARLIAMENT NEW ACCOUNT."

The Act of the 25th of His present Majesty, cap. 31. for better regulating the Office of the Treasurer of His Majesty's Navy, directed, That the several provisions therein contained should take place on the 1st of July 1785, but they were not carried into effect till the 1st of January 1786; we understand the delay was occasioned by the necessity of making some previous official arrangements.

In

In that month, Alexander Trotter, Eſquire, who had lately been a Clerk in the Navy Pay Office, was appointed Paymaſter by Lord Melville, and he ſtates, that he acted as Deputy to the Treaſurer in all the duties attached to the ſituation, except the appointment of Officers and Clerks. The Office of the Treaſurer of His Majeſty's Navy. Appendix, N° 9.

As the directions of the Act are poſitive, that the Iſſues of Money for Navy Services ſhall be made to the Bank, and that the Money ſhall not be drawn from thence but for Navy Services, it appeared to us, that if the directions of the Act had been obſerved, the circumſtance which we have before noticed, that the Sums ſtanding in the Name of the Treaſurer at the Bank were leſs than his unappropriated Balances, could not have exiſted.

We therefore deemed it our duty to enquire minutely into the cauſe of ſuch deficiencies, and with this view, we firſt examined Mr. Trotter, and afterwards Lord Melville.

Mr. Trotter, when firſt called upon to account for theſe deficiencies, ſaid he could not preciſely explain the cauſe of them; but afterwards acknowledged, that he had been in the practice of drawing Money from the Bank in large Sums, and lodging it in the hands of private Bankers, previouſly to its being iſſued to the Sub-Accountants for the Public Service. Appendix, N° 9.

This practice, he ſtates, was introduced about the year 1786, with the knowledge and approbation of the Treaſurer. Lord Melville admits that he did permit Mr. Trotter to lodge the Public Money in his private Banker's hands, but not, as it would ſeem, to the extent underſtood by Mr. Trotter. Appendix, N° 7.

Mr. Trotter, on being queſtioned whether he had derived any Profit or Advantage from the Money withdrawn by him from the Bank, refuſed to anſwer under the proviſions of the fifth Clauſe of the Act by which we are conſtituted; and he availed himſelf of this Clauſe in every queſtion which bore any relation to the uſe or employment of the Public Money, either by himſelf or Lord Melville; urging in the latter caſe, that as he had drawn all the Money from the Bank in the firſt inſtance, he conceived himſelf implicated in its ſubſequent appropriation. Appendix, N° 9.

Mr. Trotter gave us to underſtand, that Money applicable to Navy Services, which had been advanced by him to Lord Melville, was employed by his Lordſhip in the Public Service of the State; and that he was led to this concluſion in conſequence of a conſiderable Sum, ſo advanced, having been returned to him by Mr. Long, one of the Secretaries to the Treaſury.

Upon

The Office of the Treaſurer of His Majeſty's Navy.

Upon this Statement we iſſued our Precept to Lord Melville, for an Account of Monies received by him, or any Perſon on his Account, or by his order, from the Paymaſter of the Navy, between the 1ſt of July 1785 and the 31ſt of December 1800, ſtating when ſuch Monies were received; and alſo the times when, and the Perſons by whom, the ſame were returned to the Bank or the Paymaſter.

Appendix, N° 6.

In anſwer to that Precept, we received from his Lordſhip the following Letter;

" Wimbledon, 30th of June 1804.

" Gentlemen,

" I have received your Requiſition, of date the 26th inſtant. It is impoſſible for me to furniſh you with the Account you aſk. It is more than four years ſince I left the Office of Treaſurer of the Navy, and at the period of doing ſo, having accounted for every Sum impreſſed into my hands, I transferred the whole exiſting Balance to the Account of my Succeſſor. From that time, I never conſidered any one Paper or Voucher that remained in my hands as of the ſmalleſt uſe to myſelf or any other Perſon, and conſequently, being often in the practice ſince I retired to Scotland of employing occaſionally ſome time in aſſorting my Papers, and deſtroying thoſe that were uſeleſs, I am ſatisfied there does not exiſt any one material by which I could make up ſuch an Account as you ſpecify. But independently of that circumſtance, I think it right to remind you, that during a great part of the time I was Treaſurer of the Navy, I held other very confidential Situations in Government, and was intimately connected with others. So ſituated, I did not decline giving occaſional accommodation from the Funds in the Treaſurer's hands to other Services, not connected with my Official ſituation as Treaſurer of the Navy. If I had materials to make up ſuch an Account as you require, I could not do it without diſcloſing delicate and confidential tranſactions of Government, which my duty to the Public muſt have reſtrained me from revealing."

(Signed) " MELVILLE."

Deſirous of being furniſhed with an Account of the Sums iſſued to the Bank for the ſervice of the Navy, which had been drawn from thence, and appropriated to any other Public Service, and judging that ſome Note or Record of ſuch tranſactions ought to have been preſerved in the Navy Pay Office, we iſſued our Precept to the preſent Treaſurer for an Account of the Sums of Money which had been advanced or lent by the Treaſurers of the Navy, or by their directions, to any Public Department, or applied by them to Services not connected with their Official ſituation as Treaſurers of the Navy, between the 1ſt of January 1786 and the 31ſt of December 1803. In anſwer to which, he informed us, that there were no Documents in the Office which enabled him

Appendix, N° 13.

him to return any ſuch Account. We did not apply to the Navy Board for information reſpecting the Sums which had been ſo appropriated, as thoſe tranſactions are ſtated to have taken place without the knowledge of that Board. The Office of the Treaſurer of His Majeſty's Navy, Appendix, N° 7.

Lord Melville, in his Examination, objected to anſwering any queſtion on this ſubject, relying on the fifth Clauſe of the Act by which we are conſtituted, and alſo upon the circumſtances alluded to in his Letter before recited. Appendix, N° 7.

He alſo declined, and upon the ſame grounds, to inform us whether he had derived any Profit or Advantage from the uſe or employment of Money iſſued for carrying on the current Service of the Navy, between the 1ſt of January 1786 and the 31ſt of May 1800; that is, from the time of the operation of the Act for lodging the Money in the Bank, to the time of his quitting Office.

However the apprehenſion of diſcloſing delicate and confidential tranſactions of Government might operate with Lord Melville in withholding information reſpecting advances to other Departments, we do not perceive how that Apprehenſion can at all account for his refuſing to ſtate, whether he derived any Profit or Advantage from the uſe or employment of Money iſſued for the Services of the Navy. If his Lordſhip had received into his hands ſuch Monies only as were advanced by him to other Departments, and had replaced them as ſoon as they were repaid, he could not have derived any Profit or Advantage from ſuch tranſactions, however repugnant they might be to the proviſions of the Legiſlature for the ſafe cuſtody of the Public Money.

Although we were not able to aſcertain what Monies were paid over or advanced to Lord Melville, yet, independent of ſuch Advances, Mr. Trotter admits in the latter part of his Examination, that, in following his Lordſhip's Inſtructions, or in acting in his Affairs as his private Agent, he had occaſionally laid out for his uſe or benefit from ten to twenty thouſand Pounds, without conſidering whether he was previouſly in advance to his Lordſhip, or whether ſuch Advances were made from his public or private Balances. Appendix, N° 9. £.10,000. £.20,000.

Mr. Trotter not only drew Money from the Bank in large Sums, which he depoſited with his private Bankers, Meſſrs. Thomas Coutts and Co. but he alſo prevailed with the Sub-Accountants to depoſit the greater part of their Balances with that Houſe. One of them indeed, the Caſhier of the Victualling acquieſced with reluctance, having always before that time kept his Balance at the Bank, and wiſhing ſtill to keep it there; he ſtated to us, that it was by direction of Mr. Trotter he opened an Account with Meſſrs. Thomas Coutts and Co. where he took credit for the Sums advanced to him by Mr. Trotter's Drafts on Appendix, N°s 14, 15, 16, & 17. Appendix, N° 14.

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that House; but that he drew out those Sums as the Public Service required, and kept the greater part of his Balance at the Bank, where he deposited such Sums as were advanced to him by Drafts on the Bank.

Appendix, N° 9.

Mr. Trotter states, that between the years 1791 and 1799, the greater part of the Monies drawn by him from the Bank, passed through the Hands of Messrs. Thomas Coutts and Co.; that the Monies so drawn were sometimes placed to his credit in his Accounts with them, and at others were carried immediately to the credit of the respective Sub-Accountants; and that the consent of the Treasurer to this measure was signified to him in a conversation, in which he represented the facility that would be afforded to the Public Business, and the additional Security to the Treasurer, by the Drafts being left with the Bankers, instead of their being sent to the Bank, and the Money brought from thence, at his risk, by the Messengers of the Office.

Appendix, N° 7.

Lord Melville states, that he certainly did permit Mr. Trotter to lodge any Money drawn from the Bank for Public purposes in his private Banker's hands, during the period that it was not demanded for the purposes for which it was drawn; but it is to be inferred from his Evidence, that he intended Mr. Trotter to draw upon the Bank for the amount only of the Assignments made on him by the different Boards (an Account of which is furnished to him daily) and that the Balance of such Sum, till demanded, should alone be lodged by Mr. Trotter in the hands of his private Bankers. The reason given by his Lordship for this permission is, the opinion, that it would add more facility to the conduct of the business of the Office in the multitude of small Payments to be made, than if the Money were to be deposited, according to the constitution of the Office, in an Iron Chest; and that the various Parties receiving small Payments would be less liable to be imposed upon than if they were each to receive Drafts for such small Sums upon the Bank, at such a distance from the Office after its removal to Somerset Place.

Although the larger demands upon the Treasurer are paid by Draft, a necessity for making the small Payments in Money has always existed, and the Money necessary for this purpose is of course drawn from the Bank. The Sums so drawn, if conveniency only had been studied, should have been placed in the charge of the different Sub-Accountants, by whom such Demands are paid, and not kept in the hands of the Pay-master, who is not a Disburser of Public Money, except that issued for the Payment of Exchequer Fees.

With respect to the risk of bringing the Money from the Bank, and of the Loss or Embezzlement of the Drafts by the Messengers of the Pay Office, we do not find that the apprehensions entertained on this subject arose from the experience of former Losses; for none are known to have happened.

The

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The opinion which we had formed of the inſufficiency of the motives aſſigned for the departure from the Act of Parliament, is confirmed by the Enquiries inſtituted, and the Meaſures taken in conſequence thereof by the ſucceeding Treaſurers.

Lord Harrowby, the immediate Succeſſor of Lord Melville, diſapproved of the practice, as being inconſiſtent with the ſpirit of the Act; and as he had juſt quitted the Office of Paymaſter of the Army, where ſimilar Regulations had been eſtabliſhed and carried into effect without any complaint of inconvenience, he was deſirous of putting the Office of Treaſurer of the Navy upon the ſame footing; but previouſly to his directing an Alteration, he deemed it neceſſary to enquire minutely into the validity of the reaſons urged againſt the Change. His Lordſhip had nearly completed the neceſſary Enquiries, to ſatisfy his mind that the Difficulties and Inconveniences which might ariſe in the detail of the Buſineſs from this Change, were not ſufficient to alter the Opinion he had formed, when he was prevented by a ſevere Illneſs from attending further to the buſineſs of the Office. Appendix, N° 18.

The Right honourable Charles Bathurſt, who ſucceeded Lord Harrowby, put a final ſtop to the practice of drawing the Money out of the Bank, and lodging it in the hands of a private Banker, in the Summer of 1802, from a conviction that ſuch practice was inconſiſtent with the ſpirit of the Act for the Regulation of the Office of the Treaſurer of the Navy, and that the Conveniences which were ſuggeſted to reſult from it in facilitating the tranſaction of Buſineſs, were not of weight ſufficient to juſtify the continuance of ſuch an irregularity. The Sub-Accountants were likewiſe directed to lodge their Balances in the Bank. Appendix, N° 19.

Mr. Bathurſt ſtates, that no repreſentations were made to him of inconveniences reſulting from this change of Syſtem; and Mr. Trotter himſelf allows, that no material Inconveniences did ariſe. Mr. Trotter, a few days before he quitted Office, propoſed to the Right honourable George Tierney, the then Treaſurer, that inſtead of Drafts being given to the Sub-Accountants on the Bank payable to them or Bearer, the Paymaſter ſhould, from time to time, direct ſuch Sums as might be neceſſary to be transferred from the Treaſurer's Account at the Bank to the Accounts of the Sub-Accountants. This Propoſal, which, if adhered to, would be an effectual bar to his Succeſſors receiving Money into their own hands by their Drafts on the Bank, was adopted by Mr. Tierney; and we learn from Mr. Latham, who acted as his Paymaſter, that no Inconvenience was experienced from this mode of transfer, nor was he aware of any facility or advantage from the intervention of a private Banker. Appendix, N° 9. Appendix, N° 20.

As it is the ſtrongeſt refutation of the reaſoning urged for a departure from the Regulations eſtabliſhed by the Act of Parliament, that theſe Regulations have been ſince carried into execution without Inconvenience,

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convenience, we ſhall not dwell longer on this ſubject; but we feel it incumbent on us to declare our Opinion, that the circumſtance which actually led to the withdrawing of the Money in large Sums from the Bank previouſly to its being iſſued to the Sub-Accountants for the Public Service, was the opportunity thereby afforded to the application of it to purpoſes of private uſe and advantage.

As an additional ſecurity againſt the Public Money being drawn from the Bank for any but Public Purpoſes, it is directed by the Act of Parliament, that in each Draft ſhall be ſpecified the Head of Service for which it is drawn, and that without this ſpecification the Draft ſhall not be deemed a Voucher to the Bank for the Payment; and it has been ſtated to us, that this Form has been ſtrictly adhered to, and that no Money has been drawn from the Bank without ſpecifying a particular Head of Service.

Appendix, N° 7 & 9.

Such Drafts might be in all caſes ſufficient authority to the Bank; but, when uſed by the Paymaſter to draw Money into his own poſſeſſion, and for other purpoſes than the Services ſpecified, it has been a palpable evaſion of the Act.

As we could not obtain Information from Mr. Trotter as to the manner in which the Public Money had been diſpoſed of, between the time of its being drawn from the Bank and the time of its being applied to the Public Service, we called upon Mr. Thomas Wilſon, the Chief Clerk in the Bill and Remittance Department of the Navy Pay Office, a Branch lately eſtabliſhed, but who has been generally employed as an Aſſiſtant to the Paymaſter, and by whom one of the Accounts rendered to us of the diſpoſition of the Treaſurer's Balances was ſigned.

Appendix, N° 21.

The Evidence given by Mr. Wilſon is of an extraordinary nature; he avowed having derived an advantage from the Uſe or Employment of Money iſſued for the Payment of Exchequer Fees, the charge of which was transferred to him by Mr. Trotter in the year 1800; but he objected to anſwering every queſtion put to him as to the diſpoſition of the Public Balances, or the advantage derived by the Paymaſter therefrom, or even to giving any Explanation of the Official Account of the Treaſurer's Balances, although ſigned by himſelf; and pleaded his being protected by the fifth Clauſe of the Act by which this Commiſſion is conſtituted, although he declared that he had not derived any Profit, Advantage, or Benefit whatever, from or in conſequence of the Public Money having been applied to private uſe by any Perſon or Perſons.

Such conduct in a Perſon in Office appeared to us by no means creditable; and, if it were generally adopted, it might be the means of rendering ineffectual all ſuch Commiſſions of Enquiry as that under which we act.

Having

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Having no other means of obtaining Information as to the manner in which the Public Money had been applied to private Uſe, and the extent to which it had been carried, but by reſorting to Meſſrs. Thomas Coutts and Co. we examined Edmund Antrobus, Eſquire, the principal acting Partner in that Houſe. From him we learned that Mr. Trotter, during the time he was Paymaſter, had five Accounts with this Houſe, of the following Deſcriptions; viz. Appendix, N° 22.

An Account in his Name, as Paymaſter, which commenced the 10th of January 1786, and was cloſed on the 4th of March 1801.

This Account was principally confined to the Money received from the Exchequer for the Payment of Exchequer Fees, and ſome other Contingencies.

An Account in his own Name, which commenced the 1ſt of April 1786, and is now open.

To this Account the greater Part of the Monies drawn from the Bank was carried, and blended with his private Monies.

A ſeparate Account, which commenced the 5th of April 1788, and was cloſed the 23d of September 1791.

In this Account the Money drawn from the Bank has alſo been blended with his private Money.

A private Account, which commenced the 9th of October 1789, and was cloſed the 8th of February 1793.

This Account was firſt deſcribed by Mr. Antrobus as containing Public Money; but, upon a further Inveſtigation, he deſired to alter that Statement. Appendix, N° 22.

An Account in truſt for the Eſtate of Adam Jellicoe, Eſquire, deceaſed, which commenced the 19th of September 1789, and was cloſed the 17th of May 1800.

To this Account was carried the Money recovered from the Eſtate of Mr. Adam Jellicoe, late Deputy Paymaſter of the Navy, which will be hereafter explained.

Mr. Antrobus ſhewed great diſinclination to giving us any information with reſpect to Mr. Trotter's Accounts without his conſent; alledging, that the Money received by Meſſrs. Thomas Coutts and Co. at the Bank, on Mr. Trotter's Drafts, had been carried to Accounts in his Name as an Individual, and not in his public capacity of Paymaſter of the Navy; but after Mr. Antrobus had taken the opinion of Counſel as to the authority veſted in this Board, to require him to diſcloſe the tranſactions of Mr. Trotter with his Houſe, as far as the Public Money was concerned, he ſubmitted to anſwer the Queſtions that were put to him on thoſe points.

By the Evidence of Mr. Antrobus it appears, that Public Money received by Mr. Thomas Coutts and Co. from the Bank, on Mr. Trotter's Drafts, had been inveſted in Exchequer and Navy Bills, lent upon the Security of Stock, and employed by Mr. Trotter in diſcounting private Bills; and that conſiderable Purchaſes of Bank and Eaſt India Stock were made by Meſſrs. Thomas Coutts and Co. on account of Mr. Trotter. We thereupon iſſued our Precept to Meſſrs. Thomas Coutts Appendix, N° 22.

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and Co. for the Accounts of Mr. Alexander Trotter, containing any Entries of Sums received by his Drafts on the Bank, giving them an option either to produce their Books, or to furniſh us with Copies of the Accounts. They preferred the former Mode, and accordingly laid before us the Books containing,

Mr. Trotter's Account, as Paymaſter of the Navy, from its commencement to the time of its being cloſed;

The Account, in his own Name, from the 24th of June 1791 to the 17th of July 1802; and,

His ſeparate Account, from the 27th of February 1789 to the 27th of May 1790;

of which Accounts we cauſed Copies to be taken. They withheld the parts of the two laſt Accounts prior and ſubſequent to the periods mentioned, and his private Account as not containing any Entries of Sums received by Mr. Trotter's Drafts on the Bank. This reaſon for keeping back thus much of the Accounts was verified by Mr. William Chapman, their Clerk, who examined the Accounts for that purpoſe, and produced to us a Liſt of the Drafts given by Mr. Trotter on the Bank, which had been carried to his Credit in the Accounts, diſtinguiſhed as his own Account, and his ſeparate Account.

Appendix, N° 23.

Appendix, N° 24.

Appendix, N° 25.

The Money received by Meſſrs. Thomas Coutts and Co. by the Drafts of Mr. Trotter on the Bank, appears to have been Money iſſued for Navy Services, becauſe Mr. Trotter had no private Account there, and drew upon the Bank ſolely as the Agent or Attorney of the Treaſurer of the Navy.

If official convenience only had been the object in opening Accounts with Meſſrs. Thomas Coutts and Co. it might have been expected that the Public Money placed there would have been ſeparated from all private concerns, and kept under clear and diſtinct heads. Inſtead of this obvious caution, we do not find that even any open declaration was made to the Houſe of the nature of the Property entruſted to them; and the whole of the Public Money received on account of Mr. Trotter by his Drafts on the Bank, was placed to his private Accounts, and ſo mixed with other Monies, that the one could not be diſtinguiſhed from the other; nor could it be diſcovered, upon the face of the Accounts, from whom ſeveral of the Sums were received, or to whom paid; and Mr. Trotter himſelf could not aſcertain whether certain advances of Money made by him to Lord Melville, were from his Public or Private Balances. The manner of keeping Mr. Trotter's Accounts is alſo aſſigned by Lord Melville as a reaſon for his not being able to anſwer ſome Queſtions which were put to him, relative to the employment of the Public Money.

Appendix, N° 22.

Appendix, N° 9.

Appendix, N° 7.

It was not in our power, without the aſſiſtance of Mr. Trotter, to diſtinguiſh whether many of the Items in the Accounts related to Public

or

or Private Money; and Mr. Trotter, when called upon, refuſed to give us that aſſiſtance. We have therefore entered in the Appendix Copies of the Accounts, entitled, his own Account, and his ſeparate Account; and an Abſtract of his Account, entitled, his Paymaſter's Account. We have obliterated the Names to all Entries in the two former Accounts under One hundred Pounds, to prevent the unneceſſary expoſure of private concerns. If this has not been done to the full extent we could have wiſhed, it muſt be conſidered, that blending in one Account official and private Money Tranſactions in the manner before deſcribed, has rendered the bringing of them together into public view unavoidable. The inſpection of theſe Accounts will afford much fuller information of the manner in which the Public Money has been applied than any deſcription which it is in our power to give.

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Appendix, Nos 26, 27, & 28.

We have diſtinguiſhed in the Accounts the Sums that were received by Meſſrs. Thomas Coutts and Co. by Mr. Trotter's Drafts on the Bank.

The Part of the Account rendered to us, entitled Mr. Trotter's ſeparate Account, contains only a few Entries of Money received by his Drafts on the Bank; but the Money ſo received appears diſtinctly on the face of the Account to have been applied to private Purpoſes.

Appendix, N° 27.

Although the only direct Proof which we have been able to obtain of Public Money having been carried to the Credit of Mr. Trotter's Accounts with Meſſrs. Thomas Coutts and Co. is, by their having received Money upon his Drafts on the Bank; yet on an Inſpection of the Accounts it will be ſeen, that Sums of ſuch magnitude, not received by Mr. Trotter's Drafts on the Bank, have been brought to his Credit, as to afford ſtrong preſumption that they were part of the Public Money. —Depoſits of Money, not received by Drafts on the Bank, to the Amount of One hundred thouſand Pounds and upwards on the ſame day, and in the courſe of a few days, will be met with frequently. In one inſtance, namely on the 11th of April 1795, the Sum of One million, not received by Draft on the Bank, is placed to his credit.

£.100,000.

£.1,000,000.

As a further proof of other Public Money, beſides that received directly from the Bank, being included in the Account called His own Account, we ſubjoin a comparative Statement of the Sums received directly from the Bank, and the Sums paid from that Account to the different Sub-Accountants of the Navy Pay Office, and for Services which we conclude to be of a Public nature.

Amount

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Amount of Sums received by Meſſrs. Thomas Coutts and Co. by the Drafts of Mr. Trotter on the Bank, and carried to the credit of his own Account - -

£.	s.	d.
8,295,420	10	5

Amount of Sums paid from the Account of Mr. Trotter with Meſſrs. Thomas Coutts and Co. entitled, His own Account, to the different Sub-Accountants of the Navy Pay Office -

£.	s.	d.
11,756,804	6	6

Amount of the Sums paid from the ſame Account, for Services ſuppoſed to be of a Public Nature; viz. "To Act of Parliament Account" (by which is meant the firſt part of Lord Melville's Second Treaſurerſhip), and "To Act of Parliament New Account" being the Second Part of that Treaſurerſhip - -

£.	s.	d.
3,321,933	6	10

£.	s.	d.
15,078,737	13	4

£.6,783,317.2.11. We conclude that the difference, Six million ſeven hundred and eighty-three thouſand three hundred and ſeventeen Pounds two Shillings and eleven Pence, was Money iſſued for Navy Services, drawn from the Bank by Mr. Trotter, and depoſited with Meſſrs. Thomas Coutts and Co. after having paſſed through his own hands, or the hands of ſome Agent employed by him to receive it by his Drafts on the Bank.

As the name of Mr. Mark Sprot appeared frequently in the Accounts, as paying into the Houſe of Meſſrs. Thomas Coutts and Co. on Account of Mr. Trotter, and receiving from thence very large Sums, we deemed it neceſſary to examine him as to the nature of his Tranſactions with the Paymaſter of the Navy; but after depoſing, that, to the beſt of his recollection, he had not received any Money from the Bank by Mr. Trotter's Drafts, he refuſed to anſwer every other Queſtion put to him; alledging that he had taken the Advice of Counſel, who were of Opinion that he was not bound to anſwer ſuch Queſtions.

Appendix, N° 29.

Upon the whole, it appears to us to be a clearly-eſtabliſhed Fact, that, during this Treaſurerſhip, the Money iſſued for Navy Services was uſed to a great Amount for the purpoſes of private Emolument: and this circumſtance leads us to obſerve, that if a Treaſurer of the Navy, after an Increaſe of his Salary upon the Terms contained in the Warrant under His Majeſty's Sign Manual, derive Profit from the uſe of Money iſſued for

for Navy Services, he becomes upon principles of Equity a Debtor to the Public, and is accountable for all ſuch Profit.

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Our Duty requires us to add, that the withdrawing of the Public Money from the Bank of England in the manner and for the purpoſes before related, was, in our Judgment, a diſobedience to the Law as eſtabliſhed by the 25th of the preſent Reign, cap. 31.

We cannot diſmiſs the conſideration of this Treaſurerſhip without adverting to a Paper delivered to us by Mr. Trotter, drawn up in Juſtification of his Conduct, and purporting to be a Statement of the Tranſactions of his Paymaſterſhip.

Actuated by a deſire that all Perſons who might conceive their character called in queſtion by our Proceedings, might have an Opportunity of juſtifying themſelves, and explaining their conduct, we have never refuſed to admit any Details given with that view by the Perſons whom we have examined, notwithſtanding ſuch Details may have been irrelevant to the Queſtions propoſed by us.

Upon this principle we received from Mr. Trotter the Paper in queſtion, which is attached to his Evidence of the 25th of July 1804; but it is fit that we ſhould offer ſome comments upon it, as well as upon the Evidence contained in the Appendix. And this is more eſpecially called for in the caſe of an Examinant, who, to avoid the danger of criminating himſelf, refuſes Explanations required of him, and afterwards offers a juſtification on his own terms. Appendix, N° 9.

In this Paper Mr. Trotter does not deny his having made uſe of the Public Money withdrawn by him from the Bank; and in his ſubſequent Examination, he intimates, that in ſo doing he had acted under permiſſion, although he ſays he is not at liberty to ſtate that he has ever been explicitly authorized to do ſo.

Lord Melville, upon being aſked whether he gave permiſſion to the Paymaſter to withdraw the Money from the Bank and lodge it in the hands of a private Banker, with a view to his deriving any advantage or emolument therefrom, anſwers, "If it is meant to aſk me whether I "ever gave any direct authority to the Paymaſter to uſe the Money in "the manner above-mentioned, I ſhould certainly anſwer No: but I "have no heſitation in ſaying that I believed and underſtood he did, and "never prohibited him from doing ſo; and I believe it was ſo underſtood "by others at different times, when the Eſtabliſhment of the Navy Pay "Office was under conſideration, when certainly no competent proviſion "was made for the Perſon exerciſing that truſt of great extent and re"ſponſibility."

Whether the Salary of the Paymaſter was not increaſed when the general augmentation of the Salaries of the Caſhiers took place in 1786, becauſe

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he was not in the direct charge or uſe of the Public Money other than the Money for Exchequer Fees, or becauſe he was not, like the Caſhiers, in the receipt of Fees or Gratuities of which they were then deprived, is what we cannot pretend to affirm; but we cannot ſuppoſe that the uſe of the Public Money was then conſidered as a Perquiſite of the Paymaſter, which would imply, that the Recommendations of the Commiſſioners of Accounts, the Reſolution of the Houſe of Commons, and finally, the Act of Parliament, were totally diſregarded, and that an Emolument ſo fraught with evil to the Public, which had been lately commuted with the Treaſurer for an additional Salary of more than two thouſand Pounds a year, was, by thoſe entitled to conſider of the Eſtabliſhment of the Navy Pay Office, thought proper to devolve on his Deputy, the Paymaſter.

£. 2,000.

Mr. Trotter in his Paper alſo ſtates, that he has no doubt, though he cannot prove it, that advantages were enjoyed by his Predeceſſors from the uſe of the Public Money; and that, "the exceeding ſmallneſs of the "Salary of Paymaſter affords a preſumption, that ſuch advantages have "been conſidered as forming a part of the remuneration of ſo anxious "and confidential a charge."

From all the information we have been able to obtain, it does not appear that Mr. Trotter's Predeceſſors did enjoy any ſuch advantage. It is poſitively ſtated by Mr. Harmood, Paymaſter to Mr. Barré, that he did not; nor did he conceive the uſe of the Public Money to form any part of the emolument of his Office. And it is ſtated by Lord Bayning, that he did not know, nor did he believe, that Mr. Douglas, while he acted as his Paymaſter, derived any profit or advantage from the uſe or employment of the Public Money, except the Money iſſued for the payment of Exchequer Fees.

Appendix, N° 3.

Appendix, N° 10.

As a further anſwer to the obſervation, that the uſe of the Public Money was conſidered as a Perquiſite of the Paymaſter, when the augmentation of Salaries in the Navy Pay Office took place in Auguſt 1786, we find that Mr. Trotter, in his Examination on the 2d, 9th, and 12th of October in that year, before the Commiſſioners appointed to enquire into the Fees, Gratuities, Perquiſites, and Emoluments received in the ſeveral Public Offices, contained in the Appendix to their Fourth Report, depoſes, "That he has at preſent ſome advantage from Balances re-"maining in his hands, which were impreſted to the preſent Treaſurer "for the purpoſe of paying Exchequer Fees, and ſome other contingen-"cies; but the amount of ſuch advantages he cannot poſſibly aſcertain. "He is alſo allowed Stationary of all ſorts for his own uſe, but does not "recollect any Fee, Gratuity, or other Allowance or Perquiſite whatever, "which he enjoys as Paymaſter of the Navy."

If Mr. Trotter was in the practice of deriving advantage from the uſe of Money applicable to Navy Services at the time of making this depoſition, which

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which was only two months after the increase of the Salaries in the Navy Pay Office, the mention of so considerable a source of emolument could not have been omitted. The Commissioners before whom this deposition was made, certainly did not collect from it, that the use of Money applicable to Navy Services was a Perquisite of the Paymaster; for in detailing his Income, after mentioning his Salary, and his allowances of Coach-hire, Coals, Candles, and Stationary, they state, "he at present "derives some advantage from the Balance of Money remaining in his "hands for the purpose of paying Exchequer Fees, and some other con-"tingencies, but has no Fee, Gratuity, or other Emolument whatever." And they recommend that his Salary should be increased from five hundred to eight hundred Pounds per Annum, to be in lieu of all contingencies or allowances whatsoever; and that he should "not be per-"mitted to derive any advantage whatever from Public Money remain-"ing in his hands; but that the Money issued to pay Exchequer Fees, "&c. should be paid into the Bank, and drawn from thence for the "Public Service in like Manner as all other Money for Naval Services "now is."

£. 500 to £. 800.

The Salary, proposed by those Commissioners, was of course deemed by them a full equivalent for the labour and responsibility of the situation.

When the business of the Navy Pay Office was under the consideration of the Select Committee of the House of Commons on Finance, in 1797, they required an Account of the Increase or Diminution which had taken place since the year 1782, in the amount of Salaries and Emoluments in the Navy Pay Office. The Account furnished is contained in the Appendix to their Seventeenth Report. The increase of the emolument of odd Pence received by the Clerks is mentioned; but no notice is taken of the advantage derived by the Paymaster from the use of the Money issued for the service of the Navy; although it must have arisen since the year 1782, as the Paymaster at that time did not derive any emolument therefrom. Hence it must appear, that the use of the Public Money was not considered even in 1797, as an avowed emolument of the Paymaster.

Appendix, N° 3.

Mr. Trotter states in his Paper, that in drawing Money from the Bank in gross, and retaining it in his own hands, or lodging it with his private Banker, he does not consider that he has departed from the letter or spirit of the Act for the better Regulation of the Office of Treasurer of the Navy: He says, it was directed by that Act, that all Issues to the Treasurer of the Navy from the Exchequer should be placed to his credit at the Bank of England, and be drawn from thence by Drafts, specifying the Heads of Service for which it is wanted; and he further states, that these directions have accordingly been invariably followed. We have already shewn in what manner the directions for the Heads of Service being mentioned in the Drafts have been evaded; and

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and in reciting the Act, he has not noticed the Clauſe which directs that the Monies iſſued to the Bank on account of the Treaſurer, ſhall not be paid out of the Bank unleſs for Navy Services. It ſurely cannot be advanced, that the Money drawn by the Paymaſter for private uſe was paid out of the Bank for Navy Services.

One of the reaſons given by the Paymaſter for keeping Balances in his own hands is, the having of Money in readineſs to advance to the Sub-Accountants when the demands upon them were greater than were forſeen; and in his Evidence of the 19th of October, he ſtates, that he has made advances to them in Caſh and Bank Notes; but this circumſtance is contradicted by the Sub-Accountants; and it will hardly be contended, that Money ſtanding in the name of the Treaſurer at the Bank is not as much within his power as in the Houſe of a private Banker. In order however to judge of the neceſſity of the caſe, we thought proper to enquire, whether, as it was ſtated to us by the Paymaſter, the Caſhiers received daily Advances of Money equal to one or two days expenditure. We therefore required an Account of their Balances on the 31ſt of December in each year, and of the days in each ſucceeding year when thoſe Balances were exhauſted. By the following Statement, drawn out from thoſe Accounts, it will appear, that, previouſly to 1801, their Balances were generally equal to between a week's and a fortnight's Expenditure.

Appendix, N°s 14, 15, 16, & 17.

Appendix, N°s 30, 31, 32, & 33.

YEAR.	TIME when the PAYMENTS, made by the Sub-Accountants in the NAVY PAY OFFICE, amounted to the Sum of their BALANCES reſpectively, on the 31ſt December in the preceding Year.			
	CASHIER of the NAVY.	CASHIER of the VICTUALLING.	DEPUTY PAYMASTER.	CASHIER of ALLOTMENTS.
1794	25th January	6 February.	—	—
1795	13	4 January.	—	—
1796	4	3	-	2d January.
1797	7	4	-	2
1798	11	7	20th January	1
1799	9	6	14	8
1800	7	3	18	10
1801	7	5	17	1
1802	1	7	31	2
1803	1	2	7	4
1804	2	-	5	2

As

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As we see no reason why the advances should not be made to the Sub-Accountants from day to day, the Balances left in their hands prior to the year 1803 appear to us to have been considerably more than the Public Service required.

We think it proper however to observe, that the Cashier of the Victualling, since his Salary was raised in 1786 from One hundred and fifty Pounds to Four hundred Pounds per Annum, does not appear to have derived any advantage from the use of the Public Money; nor the present Deputy Paymaster, nor the Cashier of Allotments, since their appointment in 1795.

£. 150.
£. 400.

The Cashier of the Navy, who was appointed in 1792, appears to have been in the practice of vesting certain Sums, which he says were small, in Navy Bills; but he has not done so latterly.

The Money wanted for the Department of the Cashier of the Navy is at present drawn from the Bank by one of his Clerks. We think the several duties of the Sub-Accountants should be performed by them in person, and this part of the duty in particular.

Mr. Trotter, in his Paper, lays much stress upon the smallness of his Salary, in comparison to the Responsibility of his Situation. The Office of Paymaster is certainly an important one, and considerable confidence must be reposed in him; but if he regulates his conduct strictly by the Provisions of the Act of Parliament, his actual Responsibility is much less than that of the Sub-Accountants. Since the time that the Paymaster transferred the Charge of the Exchequer Fee Money to the Clerk employed in soliciting the Money at the Exchequer, there has not been any necessity for the Paymaster's having in his hands any part of the Public Money; whereas, large Sums must necessarily be trusted to the custody of the Sub-Accountants.

The Salary of the Paymaster has always been superior to that of the Sub-Accountants. When the Salaries of the latter were augmented on the 21st of May 1800, from Four hundred Pounds to Six hundred and sixty Pounds per Annum, that of the Paymaster was increased from Five hundred Pounds to Eight hundred Pounds.

£. 400. to £. 660.
£. 500. to £. 800.

With respect to the observation contained in Mr. Trotter's Paper, namely, that the Amount of Money issued from the Exchequer did not depend upon him nor upon the Treasurer, it is true that in his Applications to the Lords of the Treasury for Money, he was under the directions of the Public Boards; but it is certainly in the power of a Paymaster, by delaying his applications, or not using due diligence in soliciting the Money from the Exchequer, to create a necessity for the different Boards to make earlier applications, and consequently

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to keep greater Balances with the Treaſurer. However this may have been, we know that the Diſburſements in the Navy Pay Office might have been carried on with ſmaller Balances; in proof of which, we need only notice the Sums received from Mr. Trotter and applied by Lord Melville, thoſe in the hands of Mr. Trotter, and thoſe for many years converted by Mr. Jellicoe to his private concerns, of which we ſhall ſpeak hereafter. The Amount of theſe Sums (and at times they muſt have been very large) need not have been taken from the Exchequer, for it is evident the Payments for the Navy Services were carried on without them.

Appendix, N° 34. We have entered in the Appendix a general Statement of the Annual Receipts, Payments, and Balances of the Treaſurer of the Navy, from the year 1786 to 1803, both incluſive; and a general Statement Appendix, N° 35. of the Monthly Receipts, Payments, and Balances, for the years 1796 and 1800.

Appendix, N° 36. We have likewiſe inſerted an Account, furniſhed by the Navy Board, of the Amount of the Treaſurer's Receipts, the Aſſignments made on him by the different Boards, and the Amount of the unaſſigned Balance in each year from 1786 to 1800, both incluſive.

Upon comparing the above Accounts, we obſerve, that the Amount of the Aſſignments or Orders upon the Treaſurer, as might be expected, does not accord with the Amount of the Sums paid by him within the year; and conſequently, that the Balances at the end of the year by the two Accounts do not agree.

There is alſo a difference in the Amount of the Sums ſtated to be received by the Treaſurer within the year; but this, we are told, has ariſen from the manner in which the Treaſurer has brought to Account Sums paid to him by Individuals (who have had Money impreſted to them by the different Boards) in order to clear their Impreſts.

Inſtead of charging himſelf with the Sums ſo paid to him, he has recharged himſelf with the whole Sum advanced upon Impreſt, of which he had previouſly acquitted himſelf, and has diſcharged himſelf of the Sum actually diſburſed by the Party, by which he in fact charges himſelf with the Balance, but it materially augments in his Accounts the Total of his Receipts within the year.

We are of Opinion, that all Monies ſhould be carried to Account in the ſame manner by the Treaſurer, and by the Perſons employed in the Public Offices to check his Accounts, in order that the two Accounts may correſpond.

The

The following Statement, drawn up from the above Accounts, will shew the Amount of the Treasurer's unassigned and actual Balances on the 31st of December in each Year, from 1786 to 1803, and the number of days such Balances would have lasted, at the Average Rate of Expenditure of the succeeding Years.

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YEAR.	NAVY BOARD's ACCOUNT.			TREASURER's ACCOUNT.			
	Total of the Sums received within the Year (except on the Head of Transports for the Years 1794, 1795, and 1796) and of the unassigned Balance of the preceding Year.	Total of Assignments on the Treasurer, by the Navy, Victualling, Sick and Hurt, and Transport Boards, (except for the latter in the Years 1794, 1795, and 1796) and of Payments in the Wages Branch.	Unassigned general Balance on the 31st of December in each Year.	Number of Days such Balance would have lasted, at the Rate of Expenditure of the succeeding Year.	Total of the Sums Received within the Year, and of the Balance of the preceding Year.	Sums paid within the Year.	Actual Balance on the 31st of December in each Year.	Number of Days such Balance would have lasted, at the Rate of Expenditure of the succeeding Year.
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	
1786	2,600,223 2 5¾	2,444,161 9 9¾	156,061 12 8	24¾	2,851,571 10 11½	2,665,631 12 4¼	185,939 18 7¼	34
1787	2,608,610 15 10¼	2,341,470 1 2¾	267,140 14 7½	42	2,640,409 1 9½	1,981,839 18 10¾	658,569 2 10¾	89½
1788	2,534,037 15 6½	2,319,619 4 7½	214,418 10 11½	34¼	2,925,466 3 10	2,686 645 9 6	238,820 14 4	38¼
1789	2,539,517 2 10½	2,281,753 2 11½	257,763 19 11	36½	2,579,589 12 0	2,264,523 14 10¼	315,065 17 1½	44½
1790	2,916,390 6 6¾	2,577,315 19 8½	339,074 6 10	33¼	2,973,692 3 9¼	2,587,828 11 1½	385,863 12 8	37¼
1791	4,048,641 6 5¼	3,718,520 0 6¼	330,121 5 10½	42	4,095,430 12 3¼	3,719,183 17 3	376,246 15 0¾	47½
1792	3,158,443 13 0	2,855,550 9 6½	302,893 3 5½	33	3,204,569 2 1¾	2,868,037 1 1½	336,532 1 0¾	37½
1793	3,760,403 7 10½	3,332,976 9 7	427,426 18 3½	44¼	3,791,042 5 5¼	3,271,768 14 10½	519,273 10 7	54
1794	4,087,445 3 4½	3,478,184 10 2¾	609,260 13 1¾	22¼	4,196,291 15 8	3,495,458 10 5¼	700,833 5 2¾	26¼
1795	10,434,169 19 3½	9,962,337 3 0	471,832 16 3½	23¾	10,684,510 14 7½	9,551,544 11 7¾	1,132,966 3 0¾	49½
1796	7,680,899 8 10	7,224,759 18 3¾	456,139 10 6¼	12¾	8,991,165 1 7¾	8,352,186 13 6¾	638,978 8 1	17½
1797	13,306,031 10 7¾	12,984,860 19 6¾	321,170 11 1	9¼	13,691,825 0 1½	13,210,921 10 6¾	480,903 9 6¾	14
1798	12,839,843 15 2	12,412,220 1 11	427,623 13 3	11¾	13,026,579 12 9¾	12,521,793 4 1¾	504,786 8 8¼	14
1799	13,743,790 11 8¼	13,211,165 16 7¼	532,624 15 0½	12½	13,847,885 8 8¼	13,160,261 11 1¾	687,623 17 7¼	16
1800	16,215,116 4 5¾	15,441,881 3 11¾	773,235 0 6	14¾	16,427,977 0 1½	15,531,467 2 1¾	896,509 17 11¾	17
1801	19,793,967 1 9¾	19,022,451 16 9¾	771,515 5 0	19¼	19,938,520 5 0½	18,987,302 11 7	951,217 13 5½	23¾
1802	14,850,601 6 1¼	14,614,322 10 4¾	236,278 15 8¾	10¾	15,061,390 3 6¾	14,794,621 10 2¾	266,768 13 4½	12¼
1803	8,522,304 0 8¾	7,955,187 16 10	567,116 3 10¾	- -	8,634,794 0 4¾	7,929,766 13 8¾	705,027 6 8	—

On

The Office of the Treaſurer of His Majeſty's Navy.

On conſidering the above Statement, it will appear, particularly before the year 1796, that much larger Sums were left in the hands of the Treaſurer than the Public Service required: on an average, the unaſſigned Balance left in his hands prior to the above period, was equal to thirty-three days Expenditure of each ſucceeding year, and his actual Balance, during the ſame period, would have been equal to forty-five days Expenditure.

We ſee no reaſon why the Money in the Treaſurer's Charge ſhould, at any time, be more than equal to ten days probable Expenditure, excluſive of the Money lodged at the Out-Ports to pay the Wages of ſuch Ships as may unexpectedly arrive in time of War.

The practice of the Public Boards, and particularly of the Navy Board, in applying for Sums under minute Heads of Service, and of conſidering ſuch Sums as appropriated to thoſe Services, inſtead of being applicable to the general Service of each Department, tends very much to increaſe the Treaſurer's Balance unneceſſarily. The impolicy and diſadvantage of this practice were ſeen by the Commiſſioners for taking and ſtating the Public Accounts of the Kingdom, and it was recommended by them, in their Third Report, that the practice ſhould be aboliſhed.

Appendix, N° 37.

No meaſures have, however, been adopted in conſequence of that recommendation; and the Comptroller of the Navy ſtates, he does not conceive that much Benefit would be derived from carrying it into execution, as the Navy Board have transferred Sums from one Head of Service to another, whenever it has appeared to them neceſſary, which have been replaced when Money has been received on the head of Service to which the advance was made.

Appendix, N° 38.

The applying of the Money iſſued from the Exchequer to the general purpoſes of each Department, would not only prevent the irregularity in the Accounts, and the unneceſſary trouble occaſioned by the mode of transfer above-mentioned; but the advantage to be derived therefrom in leſſening the Balance which it may be neceſſary to keep in the hands of the Treaſurer is ſo obvious, that we think it expedient that the recommendations of the Commiſſioners of Accounts ſhould be carried into execution.

Mr. Trotter, in his juſtification, aſſerts, that the Public has not ſuſtained any Loſs from his uſe of the Money iſſued for the Service of the Navy. To this obſervation we cannot allow any weight; he might have been unſucceſsful in his Speculations, or the Perſons with whom the Public Money was lodged might have failed; and in either of theſe Caſes, the Loſs would probably have fallen on the Public: or, in caſe of Mr. Trotter's death, it might have become neceſſary to unravel his very intricate Accounts

counts in a Court of Law, before the Balance in his hands could have been recovered. At any rate, the Public Money has been unneceſſarily put to hazard; and that in defiance of the precautions taken againſt it by the Legiſlature.

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The evil ariſing from the application of Public Money by Individuals to private uſe, is ſtrongly exemplified in the caſe of Mr. Adam Jellicoe, formerly Deputy Paymaſter of the Navy, which was brought to our notice from the circumſtance of Lord Melville's having been acquitted in his Accounts of the Sum of Twenty-four thouſand eight hundred and forty-ſix Pounds, ſix Shillings, and Sixpence farthing, as the Amount of Mr. Jellicoe's Deficiency.

£. 24,846. 6. 6½.

Having found that the Public Money had been very generally applied to private uſe by Mr. Trotter the Paymaſter, we were induced to call upon Mr. Samuel Jellicoe, to endeavour to aſcertain whether Mr. Trotter derived any advantage from ſuffering ſo large a Balance to remain in the hands of Mr. Adam Jellicoe, his Father.

Mr. Samuel Jellicoe ſtated, he had no conception that his Father paid any conſideration to Mr. Trotter, or to any other Perſon, on that Account; but we learned from him, that his Father died poſſeſſed of certain Freehold Property, which had not been ſold and applied in liquidation of his Debt to the Treaſurer of the Navy; and that he, Mr. Samuel Jellicoe, was ſtill indebted to his Father's Eſtate in the Sum of One thouſand nine hundred and fifty Pounds, part of a Debt of Four thouſand Pounds, which it had been agreed he ſhould pay by Inſtalments of Two hundred Pounds a year.

Appendix, N° 39.

£. 1,950.
£. 4,000.

£. 200.

We therefore felt it incumbent on us to enquire into all the circumſtances reſpecting Mr. Adam Jellicoe's debt, and the ground upon which the Treaſurer had been acquitted of this Deficiency.

Mr. Adam Jellicoe was appointed Chief Clerk in the Office for the Payment of Seamen's Wages, afterwards ſtiled Deputy Paymaſter, on the 30th of November 1776, and continued to hold that Office until the 30th of Auguſt 1789.

We have not been able to learn when it was firſt diſcovered that Mr. Jellicoe was deficient in his Balance; but it appears that on the 10th of July 1788, Lord Melville informed him by Letter, that he obſerved the Balance in his hands remained conſtantly greater than it uſed to be formerly; that no circumſtance appeared to render it neceſſary; and if it was not ſo, his Lordſhip ſuggeſted the neceſſity of reducing it, and expreſſed a wiſh for explanation.

Appendix, N° 51,

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Mr. Jellicoe in reply, obſerved, that he ſhould take the earlieſt opportunity of paying in all his Balance, for which there was no immediate demand; but in caſe his Lordſhip thought Security neceſſary, he begged to offer ſundry Bonds and Aſſignments of Mr. Cort's Patent, amounting to a larger Sum than he could at any time hope to have in his hands unemployed.

Appendix, N° 52.

Appendix, N° 7.

Lord Melville in his Evidence ſtates, that the firſt thing which awakened his ſuſpicion, was, that Mr. Jellicoe's Balance fluctuated between twenty and thirty thouſand Pounds, and was never reduced below the former Sum, which induced his Lordſhip to have a particular converſation with Mr. Jellicoe, in which he confeſſed, that for a conſiderable number of years he had been embarraſſed by engagements he had entered into with Mr. Henry Cort in an undertaking for rendering Caſt Iron malleable. Upon this diſcovery, it is ſtated by his Lordſhip, that Mr. Jellicoe's Balance was minutely enquired into, and the amount of his deficiency aſcertained; but no record of this Enquiry is to be found in the Treaſurer's Office, nor have we been able to trace it.

Appendix, N° 40.

We cannot but remark the great remiſſneſs ſhewn on this occaſion. A diſcovery is made by the Treaſurer of a large Sum of Money having been applied to private uſe by one of his Caſhiers, confeſſedly in embarraſſed circumſtances; and yet neither is that Perſon ſuſpended from his Office, nor the Security tendered accepted. A Notation is made on Mr. Jellicoe's Letter, that theſe Securities were found at his death; it might have been otherwiſe; they might have been made over to other Perſons. If theſe were the ſame Securities, an Examination of them at the time might have ſhewn that they were inadequate to make good the Deficiency. Whatever opinion had formerly been entertained of Mr. Jellicoe's Fortune or Reputation, it ought no longer to have had any weight againſt the precautions neceſſary to ſecure the Property of the Public.

Appendix, N° 41.

Mr. Jellicoe continued to perform the duties of his Office till the 15th of Auguſt 1789; but on the 28th of that month, it was thought right to iſſue Extents of the Crown into the Counties of Middleſex and Hampſhire, againſt his Perſon and Property.

The Solicitor of the Admiralty being out of Town, Meſſrs. Chamberlayne and White, on the application of Mr. Trotter, undertook to conduct the Proceſs on behalf of the Treaſurer againſt Mr. Jellicoe. The Extents were iſſued on the 19th, and Mr. Jellicoe appears to have died on the following day.

Upon the return of the Extent, and the Inquiſition taken by the Sheriff of Middleſex, all the Property named therein appears to have been ſold, except Mr. Cort's Patent, valued at one hundred Pounds, and the Proceeds

ceeds carried to an Account opened on the 19th of September 1789, by Mr. Trotter, with Meſſrs. Thomas Coutts and Co. The Office of the Treaſurer of His Majeſty's Navy.

By the Inquiſition returned by the Sheriff of Hampſhire, it appears, Mr. Jellicoe was ſeiſed of a Freehold Warehouſe and Wharf at Goſport, let at the yearly rent of one hundred Pounds, and valued at one thouſand Pounds; a Freehold Meſſuage at Portſmouth Common, let at the yearly rent of twelve Pounds, and valued at one hundred and fifty Pounds; and alſo a Meſſuage and Farm at Shidfield, let at the yearly rent of ſixty-five Pounds, and valued at one thouſand five hundred Pounds. Appendix, N° 42. £. 100. £. 1,000. £. 12. £. 150. £. 65. £. 1,500.

No Writ of Venditioni Exponas was iſſued upon this return; the Freehold Property is ſtill undiſpoſed of; but the Farm being Copyhold, and mortgaged, has been taken poſſeſſion of by the Mortgagee. Appendix, N°s 39 & 43.

We have entered in the Appendix an Account of Mr. Jellicoe's Debts to the Treaſurer and Ex-Treaſurers of the Navy, at the time of his deceaſe, ſo far as the ſame can be aſcertained. We could not learn whether he owed any thing to the Right honourable Welbore Ellis, the Certificate Books of that Treaſurerſhip having been ſurreptitiouſly taken out of the Navy Pay Office. Theſe Debts of Mr. Jellicoe amounted, in the whole, to Thirty-nine thouſand ſix hundred and ſeventy-ſix Pounds ten Shillings and three Pence Farthing; viz. Appendix, N° 44. Appendix, N° 45. £. 39,676. 10. 3¼.

	£.	s.	d.
To the Right honourable Lord Viſcount Melville, on his ſeveral Accounts, as Treaſurer and Ex-Treaſurer - - -	38,742	15	4¼
To the Right honourable Lord Bayning, as Ex-Treaſurer -	529	11	9¼
To the late Right honourable Iſaac Barré, as Ex-Treaſurer	404	3	0¼
	£. 39,676	10	3¼

Upon the death of Mr. Jellicoe, his public Papers were taken poſſeſſion of by Mr. Trotter, together with ſuch of his private Papers as were judged neceſſary to ſecure the Debt due to the Public. From theſe Papers, together with Mr. Jellicoe's private Ledger, Mr. George Black, an Accountant, was employed at the Navy Pay Office to draw out a Schedule of Mr. Jellicoe's Effects, and the Debts due to him, which together, on the 29th of Auguſt 1789, the day preceding his death, amounted to Eighty-nine thouſand ſix hundred and fifty-ſeven Pounds nine Shillings and Sixpence Farthing. Many of the Debts are marked by the Accountant as bad; and we apprehend the Debt from Mr. Henry Cort, not ſo marked, of Fifty-four thouſand, eight hundred and fifty-three Pounds nine Shillings and two Pence Farthing is of that deſcription. Appendix, N° 41. Appendix, N° 46. £. 89,657. 9. 6¼. Appendix, N° 47. £. 54,853. 9. 2¼.

We have entered this Schedule in the Appendix, with the Initials of the names of the Parties only, as preſenting another view of the employment of the Public Money.

Among

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Among Mr. Jellicoe's Papers at the time of his deceaſe was found one directed to be opened in caſe of his ſudden death, dated the 11th of November 1782; in which he ſtates, that it had been his practice to keep in his Iron Cheſt, Navy Bills, &c. equal to the Amount of his Balance, until his engagements with Mr. Cort about two years preceding; which had employed ſo much more of his Money than he expected, that he was at the date of the Paper, to his great concern, very deficient in his Balance.

Appendix, N° 48.

£. 13,896. 8. 10½. The Sum of Thirteen thouſand eight hundred and ninety-ſix Pounds eight Shillings and ten Pence Halfpenny, excluſive of all Expences in recovering the ſame, was received from Mr. Jellicoe's Eſtate, and applied in liquidation of his Debt to Lord Melville, as appears by an account rendered by Mr. Trotter, by which that Debt was reduced to the Sum of Twenty-four thouſand eight hundred and forty-ſix Pounds ſix Shillings and Sixpence Farthing.

Appendix, N° 49.

£. 24,846. 6. 6¼.

Lord Melville, in May 1800, previouſly to his quitting the Office of Treaſurer, preſented to the Lords Commiſſioners of the Treaſury a detailed Statement of the circumſtances reſpecting Mr. Jellicoe's Debt.

Appendix, N° 50.

There being no record of this Statement in the Navy Pay Office, and Lord Melville and Mr. Trotter not being able to furniſh us with a copy of it, we obtained from the Treaſury the Original, together with a Minute of their Lordſhips, made on the 29th of May 1800, by which it appears, that their Lordſhips were of opinion, it was expedient the Treaſurer of the Navy ſhould be exonerated from accounting for the ſaid Sum of Twenty-four thouſand eight hundred and forty-ſix Pounds ſix Shillings and Sixpence Farthing; and they directed a Warrant to be prepared to be ſubmitted to His Majeſty for that purpoſe: Lord Melville was accordingly acquitted of the ſame by writ of Privy Seal.

Appendix, N° 53.

£. 24,846 6. 6¼.

Appendix, N° 54.

The Statement to the Lords of the Treaſury, upon which the Writ of Privy Seal was grounded, appears to be incorrect in ſome material points. His Lordſhip obſerves, "Being left in this ſituation" (that is on the death of Mr. Jellicoe) "he had no alternative, but to ſave for the "Public the wreck of the Property Mr. Jellicoe died poſſeſſed of; and an "Extent having been iſſued immediately on his death, all his Effects "that were available were turned into Money, and paid in diminution "of the Debt."

The Freehold Warehouſe and Wharf at Goſport, together with the Freehold Meſſuage at Portſmouth Common, returned to the Extent iſſued into Hampſhire, were not then, nor, as we have before obſerved, are they yet ſold; and we conceive they could hardly have been forgotten, as Mr. Trotter, on behalf of Lord Melville, received from Mr. Samuel Jellicoe

Jellicoe, on the 21ſt of May, a few days prior to the date of the Writ of Privy Seal, the Sum of Eight hundred and forty-ſix Pounds eight Shillings and eight Pence, eight years and three quarters rent for the Warehouſe and Wharf due Lady-day 1800, beſides One thouſand ſeven hundred and fifty Pounds, being the Inſtalments then due on account of Mr. Samuel Jellicoe's debt to his Father, making, together, the Sum of Two thouſand five hundred and ninety-ſix Pounds eight Shillings and eight Pence.

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£. 846. 8. 8.
£. 1,750.
£. 2,596. 8. 8.

On reference to the Schedule of Mr. Jellicoe's Effects, drawn up by Mr. Black the Accountant, we alſo find Debts to a conſiderable amount ſtated to be good, which have not been recovered. A Sum of Fifty-five Pounds eleven Shillings and Sixpence, appeared to be due to him from Meſſrs. Thomas Coutts and Co. as the Balance of an Account which he had opened with them, at the deſire of Mr. Trotter. This Sum has ſince been received, and Fifty-two Pounds four Shillings and Sixpence, part of it, were applied in paying the Fees on the Writ of Privy Seal. The remainder is ſtill unaccounted for: this circumſtance is mentioned merely to ſhew how negligently every part of this Buſineſs has been conducted.

£. 55. 11. 6.
Appendix, N° 55.
Appendix, N° 14.
£. 52. 4. 6.
Appendix, N°s 41 & 56.

His Lordſhip further obſerves, "a Statement of the Sums in the hands "of the Chief Clerk" (that is, Mr. Jellicoe) "from the time of his" (Lord Melville's) "coming into Office, is ſubjoined, from which it will "appear, that even allowing no weight to Mr. Jellicoe's rank, re- "ſpectability, and ſuppoſed fortune, the confidence placed in him, as to "extent, was not beyond what other Treaſurers had placed in leſs ex- "penſive times; and as from the whole circumſtances of the caſe it "muſt appear, that the moſt ſevere Meaſures would not have con- "tributed more to the Public good, he truſts that previous to leaving "Office, he will be enabled finally to cloſe his Account, and to pay "over his Balance in terms of the Act of Parliament, after deducting "therefrom ſo much of the Balance due from Mr. Jellicoe at the time "of his death as now remains unpaid; and that Mr. Dundas and "his Succeſſors in the Office of Treaſurer of the Navy, may be diſ- "charged from all further Account of ſuch Balance; the Crown ſtill "reſerving the Power to take the moſt effectual meaſures for recovering "under the Extent againſt Mr. Jellicoe's Effects or Securities the re- "mainder of the Balance."

The Statement referred to by Lord Melville is confined to the Sums in the hands of Mr. Jellicoe, during the period of his Lordſhip's Treaſurerſhip, and therefore can afford no compariſon of the extent of the confidence placed in Mr. Jellicoe by his Lordſhip, and the extent of the confidence placed in him by former Treaſurers; therefore we have not entered this Statement in the Appendix; but in order to afford ſuch a compariſon, we have entered in the Appendix an Account, ſhewing the

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Sums with which Mr. Jellicoe ſtood charged at the end of each month, during the ſeveral Treaſurerſhips of Mr. Barré, Lord Melville, and Lord Bayning; an Account, ſhewing the Amount of his Charge in each month on account of the Treaſurer for the time being, from April 1782 to Auguſt 1789; and alſo an account of his Aggregate Charge on account of the Treaſurer for the time being, and the Ex-Treaſurers for the ſame period, ſo far as the ſame can be made up.

Appendix, N° 57, 58, 59, 60, 61, 62, & 63.

Appendix, N° 62.

On reference to the Account of the Sums with which Mr. Jellicoe ſtood charged on account of the Treaſurers for the time being, it will be ſeen that in the year 1782, a time of War, and 1783, when the Fleet was paid off, the average of Mr. Jellicoe's Monthly Charge was only Six thouſand ſeven hundred and ſeventy-ſix Pounds thirteen Shillings; whereas in the years 1788 and 1789, a period of Peace, the average of his Monthly Charge was Thirty-eight thouſand nine hundred and ninety-nine Pounds ſeventeen Shillings and ſeven Pence. We therefore cannot agree with his Lordſhip, that the confidence placed in Mr. Jellicoe was not beyond what other Treaſurers had placed in him in leſs expenſive times; nor can we ſubſcribe to the opinion, that meaſures could not have been adopted which would have contributed more to the Public good; as on the 30th of June 1788, when his Lordſhip's attention was directed, as appears by his Letter of the 10th of July, to the increaſe of Mr. Jellicoe's Balance, his aggregate Charge on account of the Treaſurer and the Ex-Treaſurers, was only Twenty-eight thouſand ſeven hundred and fifty-two Pounds ten Shillings and nine Pence; whereas at the time of his deceaſe, he ſtood charged with Thirty-ſeven thouſand five hundred and twelve Pounds eighteen Shillings and eight Pence three Farthings, excluſive of the Sum of Two thouſand one hundred and ſixty-three Pounds eleven Shillings and Six Pence Halfpenny, afterwards paid to Perſons having demands on Lord Melville's Act of Parliament New Account, for which Mr. Jellicoe had taken credit.

£. 6,776. 13. 0.

£. 38,999. 17. 7.

Appendix, N° 63.

£. 28,752. 10. 9.

£. 37,512. 18. 8¾.

£. 2,163. 11. 6½.

We have before ſhewn, that all the Sums recoverable from Mr. Jellicoe's Eſtate were not received prior to Lord Melville's obtaining the Writ of Privy Seal. Since that time no ſteps have been taken for recovering the remainder of the debt, if the ſmall Balance of Mr. Jellicoe's account at Meſſrs. Coutts's be excepted.

Mr. Trotter obſerves, "Upon Lord Melville's being acquitted of any "reſponſibility attached to Mr. Jellicoe's deficiency, I no longer conſidered "myſelf under the neceſſity of attending to any part of that unfortunate "buſineſs."—And Mr. White, the Solicitor, ſtates, that he has neither been diſcharged, or has received orders to proceed; that he continued to act in the Buſineſs until 1792 or 1793, but has taken no ſteps ſince that time.

Appendix, N° 41

Appendix, N° 56.

However a public Accountant may be exonerated from perſonal reſponſibility, his duty to the Public is not fulfilled whilſt any diminution

of

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of the Loſs of which he has been acquitted, can be effected by his exertion. In the preſent caſe, for the recovery of part of the Debt, namely, the accruing Rent and Inſtalments due from Mr. Samuel Jellicoe on account of his debt to his father, it appears that an Agent of Government is only wanting to receive it.

That the Public intereſt may be no longer neglected, we think that the Statement of Mr. Jellicoe's affairs, drawn up by Mr. Black the Accountant, with the other Papers relating to his property, ſhould be put into the hands of a Solicitor, to recover for the Public all that can now be had from Mr. Jellicoe's Eſtate. We apprehend much leſs will be recovered than might have been, if due diligence had been exerted immediately after Mr. Jellicoe's deceaſe, not only from the death of the Parties, but from the circumſtance of Mr. Jellicoe's private Ledger having been loſt, which Mr. Black ſtates appeared to have been kept with great exactneſs.

In future, we would recommend, that before any Treaſurer of the Navy, or other Public Accountant, be diſcharged from accounting for deficiencies in his Office, a Statement of the Loſs or Deficiency, the circumſtances attending it, and means taken to recover the ſame, be ſworn to by ſuch Accountant before one of the Barons of His Majeſty's Court of Exchequer; and that ſuch Statement, ſo verified, do accompany any Memorial preſented to the Lords Commiſſioners of His Majeſty's Treaſury, praying relief.

The impolicy of allowing Individuals to make uſe of the Public Money cannot be too often adverted to, or too forcibly impreſſed on the minds of thoſe who have the regulation of Public Offices. It will neceſſarily follow, that thoſe who enjoy ſuch emolument will get into their hands, and retain as much as poſſible of the Public Money; and if the ſecure Profits do not keep pace with their wiſhes, they will at the riſk of the Public, veſt it in ſpeculations which promiſe to be more productive; this is ſtrongly exemplified by the caſe we have juſt ſtated. The Salaries of all Perſons entruſted with Public Money ſhould be fair and liberal; but, previouſly to their receiving the ſame, we think they ſhould make Oath that they have not derived any Advantage, directly or indirectly, from the uſe or employment of the Public Money committed to their charge.

Obſerving in Mr. Trotter's Statement, attached to his Evidence of the 25th of July, that the Sums of Six hundred and five Pounds, and Five hundred and thirty-three Pounds, remained in his Poſſeſſion, ſtated to have ariſen from Official Errors, which had been notified to the Navy Board, we enquired into the circumſtances of this Tranſaction, that we might aſcertain

£. 605.
£. 533.

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aſcertain the nature and cauſe of theſe Errors, and conſider of Meaſures for preventing them in future.

In the courſe of our Enquiry we diſcovered, that this Tranſaction originated in Fraud, and not in Error; ſeveral Remittance Bills, amounting to the Sum of One thouſand one hundred and thirty-eight Pounds, having been twice charged as paid in the Accounts of the Clerk entruſted with that duty.

£. 1,138.

Remittance Bills are made out upon the payment of a Ship, under the authority of the Act of Parliament of the 31ſt of George II. intituled, An Act for the Encouragement of Seamen, &c. by which they are allowed to remit to their Friends ſuch part of their Wages as they may judge proper by Bills, which the Commiſſioner of the Navy, who controuls the Payment, draws upon the Receivers of the Land Tax for the different Counties, or upon the Collectors of the Cuſtoms or Exciſe. Theſe Bills are afterwards aſſigned for payment by the Navy Board, and were paid by the Deputy Paymaſter at the time we ſhall have occaſion to ſpeak of; but are now paid by the Caſhier of Allotments.

Appendix, N° 64. It appears, that the Payment of the Home Remittance Bills was entruſted by the late Mr. Jellicoe, the Deputy Paymaſter, to one of the junior Clerks in his Office, not then eighteen years of age; and that

Appendix, N° 65. this young Man, in June 1785, brought to Account, a ſecond Time, certain Bills which had been paid in Auguſt 1784; that in February 1786 he brought to Account, a ſecond Time, other Bills paid in Auguſt 1784 and Auguſt 1785; and that in March 1786 he alſo brought to Account certain Bills, which had been paid and allowed in his Accounts in the preceding Month; by which means he fraudulently acquitted himſelf of one thouſand one hundred and thirty-eight Pounds.

£. 1,138.

Theſe tranſactions remained undiſcovered until the year 1792; when, upon examining the Home Remittance Ledgers with the

Appendix, N° 66. Vouchers, it was diſcovered, and communicated to the Paymaſter, that a part of theſe Bills had been twice brought to Account. Upon the

Appendix, N° 64. Paymaſter's queſtioning the Perſon ſuſpected, he confeſſed the Fact, and voluntarily added, that there were other Bills under ſimilar circumſtances; at the ſame time expreſſing the greateſt concern for having committed the Offence.

Upon this diſcovery, it appears to have been the opinion of the Treaſurer and the Paymaſter, that the only means of recovering the Money was by continuing the Perſon in Office, and requiring him to find Security for the Repayment.

This Money was repaid to the Paymaſter in the courſe of 1792, 1793,

Appendix, N° 67. 1794, and 1795. On the 27th of July in the latter year, the Treaſurer acquainted

acquainted the Navy Board by Letter, that in examining the Home Remittance Ledgers of his ſecond Treaſurerſhip and thoſe of his new Account, it had been diſcovered, that ſome Bills, amounting to One thouſand one hundred and thirty-eight Pounds, had been brought to account a ſecond time. He encloſed a Liſt of the particulars of the Bills, and ſuggeſted, as the beſt mode of remedying the Miſtake, to diſallow the ſundry Bills, on making up the Ship's Books, and to add the Amount of them to the reſpective Balance of the two Treaſurerſhips, viz. the Sum of Five hundred and thirty-three Pounds to the firſt part of his ſecond Treaſurerſhip, and the Sum of Six hundred and five Pounds to the ſecond part, entitled His Act of Parliament new Account.

£. 1,138.

£. 533.

£. 605.

The Navy Board, in their Reply of the 1ſt of Auguſt 1795, approve of the Plan propoſed by the Treaſurer; underſtanding, as it ſeems by their Letter, that the Sums were immediately to be added to the Treaſurer's reſpective Balances.

Appendix, N° 68.

Here the matter reſted until the time of commencing our Enquiry; no meaſures having been propoſed for preventing ſimilar Practices, and the Money remaining in the hands of Mr. Trotter.

The Navy Board, in a Letter of the 15th of November laſt, to the Right honourable George Canning, now Treaſurer of the Navy, intimate that the mode pointed out by Lord Melville, in his Letter of the 27th of July 1795, for rectifying the miſtake of Eleven hundred and thirty-eight Pounds, before alluded to, had not been carried into execution; and requeſt to be informed as to the manner in which it was to be corrected, ſo that the above ſum might be carried to the credit of the Public.

Appendix, N° 69.

£. 1,138.

Mr. Canning, in reply, acquainted the Navy Board, that the books of the firſt part of Lord Melville's ſecond Treaſurerſhip, had been lately made up; that the bills, compoſing the firſt mentioned ſum of Five hundred and thirty-three Pounds, had been diſallowed, and would be included in Lord Melville's ſettling Certificate: with regard to the remaining ſum of Six hundred and five Pounds, as it might be ſome time before the ſhip's books could be made up, he propoſed, that he ſhould be directed to receive the amount from Lord Melville, if the Navy Board ſhould not think it irregular to allow both the firſt and ſecond payments on the bills compoſing the above ſum. Mr. Canning further added, he could not cloſe his Letter without ſuggeſting, that it appeared to be highly deſirable ſome effectual meaſure ſhould be taken for preventing the poſſibility of a ſimilar miſtake, and propoſed that the Certificates of payment upon bills and tickets ſhould not only be carefully examined by the proper Officer as uſual, but that the vouchers ſhould be taken into the cuſtody of the Navy Office, and immediately, after the examination of the accounts, be punched, or otherwiſe defaced, ſo as to prevent any miſtake of this ſort in future.

Appendix, N° 70.

£. 533.

£. 605.

The Office of the Treaſurer of His Majeſty's Navy.

We have only to obſerve on this tranſaction, that it ſhould have been diſcloſed to the Navy Board as ſoon as it was diſcovered; precautions for preventing ſimilar Abuſes ſhould have been adopted immediately; and, if the youth of the offender, or any other conſideration, could have juſtified over-looking the offence, ſtill the Money, when refunded, ſhould have been carried directly to the Credit of the Public, inſtead of being permitted to remain in the Hands of Mr. Trotter for ſo many years, and even after he quitted Office.

If the Treaſurer had debited himſelf with theſe Sums on his reſpective Treaſurerſhips, and a Notation thereof had been made againſt the Entries of the Bills which compoſed them, no difficulty could have ariſen on the final Settlement of his Accounts.

As this offence was committed ſo many years ago, and we underſtand that the perſon to whom this part of the Report particularly relates, has ſince conducted himſelf with propriety and fidelity, we have omitted in the Appendix all circumſtances that might immediately lead to the diſcovery of his Name.

The Treaſurerſhips of

The Right Honourable DUDLEY RYDER, now Lord HARROWBY:

The Right Honourable CHARLES BATHURST:

AND

The Right Honourable GEORGE TIERNEY.

Lord HARROWBY held the Office from the 2d of June 1800, to the 20th of November 1801.

Mr. BATHURST, from the 21ſt of November 1801, to the 2d of June 1803.

Mr. TIERNEY, from the 3d of June 1803, to the 28th of May 1804.

WE have little further to ſtate reſpecting theſe Treaſurers; as we have already noticed their conduct, ſo far as relates to preventing the Paymaſter from drawing the Public Money from the Bank, and lodging it in the hands of a private Banker, for the purpoſe of elucidating ſome parts of the detail of Lord Melville's ſecond Treaſurerſhip.

Appendix, N^os 18, 19, & 20.

It appears, that none of them derived any profit or emolument from the uſe of Money iſſued for Navy Services; and that no part of that

that Money was applied by any of them, to the uſe of any other Public Department.

The Office of the Treaſurer of His Majeſty's Navy.

Mr. Trotter acted as Paymaſter to Lord Harrowby and Mr. Bathurſt, and, for a ſhort time, to Mr. Tierney; he was ſucceeded by Mr. Latham, who continued in Office till Mr. Canning became Treaſurer, when Mr. Trotter was again appointed Paymaſter.

It is ſtated by Mr. Latham, that he did not withdraw from the Bank any Money iſſued for the Service of the Navy, but transferred the ſame from the Account of the Treaſurer to the Accounts of the reſpective Sub-Accountants; and that he did not derive any Profit or Advantage from the uſe or employment of the Public Money.

THE Meaſures which we have further to propoſe for the better Management of the Buſineſs of the Navy Pay Office, are but few.

The Irregularities detailed in this Report, have proceeded rather from the exiſting Regulations having been diſregarded, than from their being inadequate.

We have before noticed, that the Clerks in the Branch eſtabliſhed for bringing up the old and keeping up the new Accounts of the Treaſurer, have been ſuſpended from their proper Duties, and employed in the current Buſineſs of the Office. The conſequence is, that the Annual Accounts of the Treaſurer, under the Act of the 25th of His preſent Majeſty, cap. 31, have fallen into Arrear, notwithſtanding they have been frequently called for by the Commiſſioners for auditing the Public Accounts. The laſt Account delivered into the Auditor's Office was for the year 1799. We underſtand that the Clerks in the Accountant's Branch have never been employed upon theſe Accounts, although this Employment forms a very material part of the Duty allotted to them by the Order in Council of the 8th Auguſt 1786.

Appendix, N° 9.

We are of opinion, that no time ſhould be loſt in completing the Accounts of the Ex-Treaſurers, and that the Accountant's Branch ſhould be afterwards employed in keeping up the Annual Account of the Treaſurer; and we ſee no reaſon why that Account may not be made up and tranſmitted to the Auditor's Office in the courſe of the ſucceeding year.

We have before had occaſion to obſerve, that the Public can derive very little advantage from the examination of Accounts, which have been ſuffered to run many years into Arrear.

The

The Office of the Treaſurer of His Majeſty's Navy.

The practice of making Iſſues to the Treaſurer in Exchequer Bills, for carrying on the current Service of the Navy, has interrupted the regularity of his Accounts, and of the Check kept upon his Receipts by the Navy Board.

In conformity to the Act of the 25th of His preſent Majeſty, cap. 31., which directs, that all Iſſues of Money for the Service of the Navy, ſhall be made to the Bank of England, Exchequer Bills are iſſued from the Exchequer to the Bank on account of the Treaſurer. Thoſe granted upon the Malt and Land Tax, the Governor and Company of the Bank receive under an agreement with the Lords of the Treaſury, and give Credit to the Treaſurer for the Amount as Caſh. With reſpect to the other Bills, the whole of the tranſaction takes place at the Exchequer, where certain Clerks, belonging to the Bank, attend daily; the Exchequer Bills are delivered from the Teller's Office to one of them, who thereupon gives the Treaſurer of the Navy Credit in his Account with the Bank for the Amount. A Clerk from the Office of the Treaſurer attends at the ſame time, who preſents to the Bank Clerk a Draft from the Paymaſter for the Amount of the Exchequer Bills, which are accordingly delivered to him; and the Treaſurer is then debited in his Account with the Bank for the Amount of that Draft.

Appendix, N^os 25, 71, & 72.

When the Quantum of Exchequer Bills to be iſſued is uncertain, the Clerk from the Navy Pay Office attending at the Exchequer, is furniſhed with Blank Drafts, ſigned by the Paymaſter, that the Amount may be inſerted previouſly to the Iſſue.

Appendix, N° 71.

The Exchequer Bills, when received by the Clerk from the Navy Pay Office, are immediately delivered, by Directions from the Lords Commiſſioners of the Treaſury, to Meſſrs. Benjamin and Abraham Goldſmids, to be negociated, who pay over the Produce of ſuch Bills to the Bank on account of the Treaſurer, previouſly deducting their Commiſſion of one-eighth per Cent. and the Loſs upon the Sale, if any.

Appendix, N° 73.

It is ſtated by Mr. Trotter, that Meſſrs. Goldſmids are governed by the Directions of the Lords Commiſſioners of the Treaſury, as to the Times of diſpoſing of the Bills, and in paying the produce into the Bank, as occaſion may require; ſo that the Money, after it has been iſſued from the Exchequer to the Bank for the Service of the Navy, comes a ſecond time under the controul and management of the Lords of the Treaſury, although the Treaſurer is charged with the Amount, in the Exchequer Impreſt Roll, immediately upon the iſſue of the Bills.

Appendix, N° 9.

In order that the Navy Board may be a check upon the Sums, with which the Treaſurer charges himſelf, as received from the Exchequer, in his Accounts furniſhed every fortnight, the Auditor of the Exchequer tranſmits monthly to the Navy Board, an Account of the Sums impreſted

Appendix, N° 74.

to

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to the Treaſurer. But ſince the practice of making the Iſſues for the current ſervice of the Navy in Exchequer Bills, the Monthly Certificates of the Auditor of the Exchequer, of the Sums impreſted to the Treaſurer, have not been a check upon his Accounts, as the Treaſurer has only charged himſelf with the Sums paid into the Bank on his Account from time to time by Meſſrs. Goldſmids.

As Meſſrs. Goldſmids deduct their Commiſſion, and the loſs upon the Sale, if any, from the produce of each ſet of Exchequer Bills delivered to them, and as the Treaſurer debits himſelf only with the Sums paid by them into the Bank on his Account, it follows of courſe that the amount of the Treaſurer's Charge for a Year will not agree with the Impreſt Roll from the Exchequer.

To adjuſt the Account, the Treaſurer, at the cloſe of the year, charges himſelf with this difference as a Receipt, although the Money has never come into his hands; and the Navy Board make out a Bill to Meſſrs. Goldſmids for the like Sum, upon which Meſſrs. Goldſmids give an Acquittance to the Treaſurer (the Money having been previouſly ſtopped by them) and the Treaſurer thereupon writes it off in his Accounts as a Payment. Appendix, N° 74.

At the end of each year Meſſrs. Goldſmids render Accounts to the Navy Board of the Expence and Loſs on the Sale of the Exchequer Bills, the Amount of which is paid out of the Money voted for the Service of the Navy. In the Year 1797 it amounted to the Sum of Twenty-ſeven thouſand three hundred and nine Pounds and four Pence. Appendix, N° 74. £. 27,309. 0. 4.

In order to prevent theſe irregularities, we think it would be highly deſirable, that the Iſſues made from the Exchequer for the Service of the Navy ſhould be in Caſh, or ſuch Exchequer Bills as the Bank agree to take as Caſh.

By the Act for better regulating the Office of Treaſurer of the Navy, it was obviouſly the intention of the Legiſlature, that the Treaſurer ſhould have opened three Accounts at the Bank of England, under the following heads: Pay Branch, Caſhier's Branch, and the Victualling Branch. If this intention had been carried into execution, inſtead of entering all the Sums received in one Account at the Bank, as at preſent, it would have enabled the ſeveral Boards to have aſcertained, whether the Sums advanced for carrying on the different Services, not in the hands of their reſpective Caſhiers, were in the Bank; and at the ſame time, the Accounts at the Bank would have afforded the beſt check upon the official Accounts; for, if any Error had been made in the latter, it would have been ſhewn by the Balance at the Bank; and vice verſâ. If the Official Balance and Bank Balance agreed, it would have been almoſt impoſſible that there could have been any error in the Accounts of either.

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With theſe views, and that each Board may be acquainted with the actual ſtate of their reſpective Balances, we recommend, that the Treaſurer of the Navy ſhould open five Accounts at the Bank of England, under the following heads: PAY BRANCH, NAVY BRANCH, TRANSPORT BRANCH, (a Department ſeparated from the Navy Board ſince the paſſing of the above Act), VICTUALLING BRANCH, and, SICK AND HURT BRANCH.

The Payments on Account of the Sick and Hurt Board are incorporated in the Paymaſter's Monthly Certificate with the Payments directed by the Navy Board. We are not aware of any advantage ariſing from this practice; the Accounts of all Payments ſhould obviouſly be rendered to thoſe who direct them. We are therefore of Opinion, that the Treaſurer of the Navy ſhould render, at the uſual periods, to each Board, an Account of the Payments he has made, and that the State and Diſpoſition of the reſpective Balances ſhould be certified on the ſeveral Accounts in the following Form; viz.

Treaſurer of the Navy, in the Bank - - - -	£. _____
Caſhier of the Navy (or as it may be) in the Bank -	_____
Caſh in charge of the Caſhier of the Navy (or as it may be) in his Iron Cheſt - - - - - -	_____
Treaſurer's Total Charge, under the Head of Navy Branch (or as it may be) - -	_____

Each Board keeps an Account of the Sums received by the Treaſurer, and of the Bills aſſigned on him for Payment; by which means they are at all times acquainted with the unaſſigned Balance in his hands; by the Accounts before mentioned they will be made acquainted, at the end of each Month with the actual Balance in the Treaſurer's hands; and, by comparing theſe Accounts, they will be enabled to aſcertain the Amount of the Sums aſſigned which may remain unpaid.

As we ſee no reaſon why the ſame principles of Œconomy which direct the conduct of Individuals, ſhould not govern the Public Departments, we think the ſeveral Boards ſhould at the end of each month, for a year, obſerve the Amount of the Sums aſſigned, but which remain unpaid; and that they ſhould, in their future applications to the Treaſury, conſider the leaſt Amount of ſuch aſſigned but unpaid Balance as a Sum available in the Hands of the Treaſurer, and applicable to the current Services.

We approve of the Regulation ſuggeſted by Mr. Trotter, and adopted by Mr. Tierney, of transferring at the Bank from the Account of the Treaſurer to the Accounts of the reſpective Sub-Accountants, the Sums neceſſary to be advanced to them for carrying on the Public Payments, inſtead of giving them Drafts upon the Bank. We therefore recommend

mend that this Regulation be eſtabliſhed, and that the Treaſurer and Paymaſter be prohibited from drawing any Money from the Bank in future; and, the Bank from paying any Money from the Account of the Treaſurer, otherwiſe than by transfer to the Sub-Accountants. The Office of the Treaſurer of His Majeſty's Navy.

The circumſtance of the Fraud practiſed in the payment of the Remittance Bills led us to a conſideration of the Means eſtabliſhed for checking and diſcovering the Miſtakes or Frauds which may ariſe or be practiſed in the Payment of Seamen's Wages.

The mode of making up the Pay Books of His Majeſty's Ships, prior to the 29th of March 1781, was a complete check upon the Payment of all Wages; as till then, it had been the Practice to carry the Prompt Payments made by Remittance Bills, Pay-Liſts, and Tickets, to the Ships Books, upon making them up, in order to the Treaſurer's being finally acquitted. At the period above-mentioned, the Navy Board directed, that the Prompt Payments ſhould not in future be ſet off on the Pay Books, but that they ſhould be carefully examined with them, and be allowed to the Treaſurer upon his monthly Certificates. Appendix, N° 75.

From an attentive peruſal of the Act of the 25th of His preſent Majeſty, cap. 31. it appears to be the intention of the Legiſlature, that the Annual Account of the Navy and Victualling Services, directed by the 7th Section of that Act to be made up, and forwarded by the Treaſurer of the Navy to the Auditors of the Impreſt, ſhould be final; as, after the Examination and Declaration of that Account, the Treaſurer is to receive his Quietus in the uſual Form.

The neceſſity of making up the Pay Books with a view to the Treaſurer's Accounts, having been done away, they appear in conſequence to have fallen much into arrear, as none of the Books opened ſince the 31ſt December 1785 have been made up; but it is ſtated to us by the Comptroller of the Navy, that it is the intention of the Navy Board that they ſhall be made up, in order to check the Accounts of the Clerks who have carried on the Payments. Appendix, N° 37.

All Wages, as well in Town as at the Out-Ports, are paid in the preſence of a Treaſurer's Clerk, a Clerk from the Office for Seamen's Wages, and a Clerk from the Ticket Office. Theſe Clerks have their reſpective Books, and at the end of each Month they make up and tranſmit to the Treaſurer of the Navy, and to the Navy Board, Accounts of the Receipts and Payments within the Month. The Accounts of the Payments on Ships Books contain merely the names of the Ships, the time to which the Payment is made, and the Total of the Sums paid to each Ship. From theſe Accounts the Wages are poſted againſt each Ship in Ledgers kept in the Office of the Treaſurer of the Navy, and in the Office for Seamen's Wages.

We

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We are not aware of any Frauds having been committed in this Department; but, when the vaſt Amount of the Sums paid annually under the head of Wages is conſidered, and the poſſibility of entering almoſt any Sum in the Monthly Accounts of Payments without fear of Detection until the Ships Books are ultimately made up, the Public Intereſt ſeems to require ſome prompt Check, not only to prevent Fraud, but to enſure Regularity and Accuracy on the part of the Clerks. We therefore recommend, that the net Sums paid to each Ship be totalled on the reſpective Pay Books at the expiration of a certain number of years from the firſt Payment; eight years appear to us to be a reaſonable period, as by that time, the whole of the Wages due on ſuch Books will in general be paid.

We further recommend, that the Total of the Wages paid on each Book be certified thereon, and compared with the Ledgers kept in the Treaſurer's Office, and in the Office for Seamens Wages; that after the Books, are ſo totalled no Payments be made on them, but that the Payments made on Claims for Wages on ſuch Books be transferred to a Liſt of Arrears, as has heretofore been the caſe when the Ship's Books have been made up; and that the Liſt of Arrears be totalled annually, and compared with the Ledgers.

Appendix, N° 76, & 77.

It is ſtated by the Chief and Second Clerks in the Ticket Office, the principal Department in the Navy Office relating to the payment of Seamen's Wages, that the practice of making up the Ships Books as at preſent is a Work of great labour, and that the Mode we have propoſed will very conſiderably leſſen the labour, and be an effectual Check againſt Errors in the Monthly Accounts.

The Stoppages or defalcations againſt each Man are deducted from his full Wages by each Clerk at the time of Payment, and the net Wages are not paid until they agree as to the Amount. The mode we have recommended will not diſcover the Errors which may ariſe in making

Appendix, N° 77.

theſe Deductions, but they ſeldom occur, muſt neceſſarily be trifling, and can ſeldom be rectified from the difficulty in finding the Parties. In all other reſpects, the Mode we have propoſed will be as effectual as making up the Ships Books; and, as it may be carried into practice in leſs than one-third of the time, we think it ſhould immediately be acted upon, and the Examination of the Books kept up to the period we have recommended, inſtead of ſuffering them to run ſo much into arrear.

The Payments made in Town by the Caſhier of Allotments, ſuch as Bills for Officers Pay, aſſigned Tickets, Remittance Bills, Allotments, &c. are now examined previouſly to the Monthly Account being rendered to the Navy Office, by a Clerk from the Ticket Office, a Clerk from the Office for Seamen's Wages, and a Treaſurer's Clerk, who check each Payment with the Bill or other Voucher upon which it has

Appendix, N° 78.

been made. This Examination being gone through, the Clerk from the Office

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Office for Seamen's Wages and the Ticket Office Clerk make Abſtracts of the total Sums paid within the Month under the different Heads: and when the Monthly Certificates are preſented to the Navy Office, they examine and compare their Abſtracts with the Sums charged, and ſign the Certificates, as a proof of their having ſo done.

Had the Examination above deſcribed been made with diligence and attention, we ſhould have thought the Intereſt of the Public ſufficiently protected in making the prompt Payments; but theſe Examinations have in general been made by the Junior Clerks in the reſpective Offices; and it is ſtated, they have ſometimes ſigned the Monthly Certificates without comparing the Sums charged with their Abſtracts. We therefore think the Navy Board ſhould take care that theſe Examinations be properly attended to, and that immediately after the Examination of the Monthly Certificates, the names on the Bills and on other Vouchers, which give validity to them, ſhould be conſpicuouſly defaced, ſo as to prevent the Admiſſion of ſuch Vouchers as the Authority for a ſecond Payment.

Appendix, N° 78.

As all the prompt Payments are poſted in the Ledgers kept in the Treaſurer's Office and in the Office for Seamen's Wages, we recommend that the net Sums paid be totalled Annually, and compared with the Ledgers in the ſame manner as the Pay Books.

A certain number of fictitious men are borne under the denomination of Widow's Men, in all His Majeſty's Ships, in proportion to their complements, and the number of Seamen employed at the time; the amount of whoſe Wages and Proviſions is given in aid of a Fund for granting Penſions to the Widows of Commiſſion and Warrant Officers of His Majeſty's Navy. Formerly, the Penſions to the Widows fluctuated according to the Amount of the Fund, but in the Year 1787 His Majeſty was pleaſed to direct, that a fixed Annual Allowance ſhould be made to the Widows of Warrant Officers, and that, where the Fund ſhould not be equal to the Amount of the Demands upon it, the Deficiency ſhould be made good by the Public.

As the practice of bearing Widow's Men, and calculating the Annual Amount of their Wages and Proviſions is attended with much uſeleſs trouble, we think it would be adviſable to diſcontinue it, and appropriate Annually ſuch Sum as may be neceſſary for the payment of the Penſions, in addition to the Three Pence in the Pound, which are deducted from the Pay of Officers for that Purpoſe.

The expence will be the ſame, as the deficiency of the Fund is now made good by the Public, and the eſtabliſhed complements of the different Ships may be reduced, according to the number of Widow's Men now borne.

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We were ſurprized to learn, that neither the Officers nor Clerks in the Navy Pay Office give any ſecurity for the faithful diſcharge of their duty, notwithſtanding the great reſponſibility of their ſituations. We are of opinion, that the Paymaſter and other Officers and Clerks entruſted with the Public Money ſhould be required to find Security in proportion to the Amount of their Salaries; for though ſuch Security may not be adequate to the Truſt repoſed in them, we think it would operate ſtrongly in preventing the miſapplication of the Public Money.

As we are decidedly of opinion, that the whole of the Public Money ſhould remain in the Bank until actually wanted for the Services for which it is iſſued, we recommend, in caſe it ſhould be deemed expedient to continue the payment of Fees at the Exchequer upon the iſſues of Money for the Navy, that the Funds appropriated to ſuch purpoſe ſhould be lodged in the Bank, and that the Perſon entruſted with the diſburſement thereof ſhould account to the Navy Board for the ſame Quarterly, and be prohibited from applying ſuch Money to his private uſe or advantage. But as theſe Fees, the collection of which is of courſe attended with ſome expence, are paid by the Public, and, we underſtand, are applied to the eſtabliſhment of a Fund for Public Purpoſes, we think it a ſubject deſerving of conſideration, Whether it might not ſave Expence and prevent much Trouble and Inconvenience, to exempt the iſſues of Money for Naval Services from the Payment of Fees.

Appendix, N° 41.

Formerly, the contingent expences of the Navy Pay Office, as well as all other payments made by the Treaſurer, were ſubject to the controul and audit of the Commiſſioners of the Navy. By the order in Council of the 8th of Auguſt 1786, it is directed, that in future theſe contingent expences ſhould be allowed on the Certificate of the Paymaſter, thereby making the Paymaſter the auditor of a part of the Treaſurer's Accounts. This impropriety is noticed by the Commiſſioners appointed to enquire into the Fees, Perquiſites, and Emoluments received in the different Public Offices, in their Fourth Report, and it is by them recommended, that the former mode of auditing theſe expences ſhould be reſtored; in which recommendation we fully agree.

The Annual Accounts of the Treaſurer are directed to be examined by the Commiſſioners of the different departments, previouſly to their being ſigned by the Navy Board: as we believe it is not the practice for the Commiſſioners themſelves to compare the ſeveral Accounts with the Vouchers, and it can hardly be expected of them, we recommend, that the Clerks, who actually make ſuch compariſons, ſhould ſign the Accounts previouſly to their being ſigned by the Members of the different departments, and ſubmitted to the Navy Board.

We

The Office of the Treaſurer of His Majeſty's Navy.

We think it neceſſary to obſerve, that on the 10th and 17th of July laſt, we iſſued our Precepts to the Treaſurer of His Majeſty's Navy for certain Accounts, which were neceſſary to our forming a judgment as to the propriety of the extent of the Balances of Public Money left in the hands of the Treaſurer; and not having, on the 2d of October, received any communication from the Treaſurer on the ſubject of theſe Precepts, we wrote to him, and requeſted that he would be pleaſed to give directions for our being furniſhed with the Accounts as ſoon as poſſible, and that he would inform us when they might be expected.

In reply, he acquainted us, that the delay in making the Returns to our Precepts had proceeded from repreſentations made to him of the extreme difficulty and hindrance to the current buſineſs of the Office, which muſt attend the making out Accounts of ſo complicated a nature, in Forms ſo wholly unuſual and unknown in the practice of the Treaſurer's Department; and that upon theſe repreſentations, he had thought it his duty to ſubmit the following Queſtion to the Attorney and Solicitor General and the Counſel to the Admiralty; Whether, under the words of the Act, he was compellable to furniſh the Accounts called for in the unuſual Forms preſcribed by the Precepts, or whether he ſhould not fully ſatisfy the Act by producing to us any or all the Accounts of the Office in the ſhape in which they then exiſted? Appendix, N° 79.

He at the ſame time tranſmitted to us the opinion of the Attorney and Solicitor General, and the Counſel to the Admiralty; which we ſubjoin:

> "We are of opinion, that the Treaſurer of the Navy will ſatisfy "the words of the Act of the 43d George III. cap. 16. by producing "to the Commiſſioners of Naval Enquiry, the Accounts of his "Office in the ſhape in which they now exiſt; and that if the labour "and the time it would require to make them out in the manner "called for by the Commiſſioners of Enquiry, are ſuch as to occaſion "any material obſtruction to the buſineſs of his department, we "think the production of them in their preſent ſhape, is all that can "be reaſonably expected."

The Accounts we called for by thoſe Precepts were afterwards furniſhed; and we apprehend the current buſineſs of the Office was not materially impeded by the Clerks being employed in preparing them. Appendix, N° 4.

We have not met with difficulties of this ſort, in any of the other Departments to which our enquiries have been directed; but we think it right to notice this inſtance, that in the appointment of Commiſſioners of Enquiry in future, the aſſiſtance which they may require from the Public Offices may be defined by the Legiſlature. It is obvious that the buſineſs of ſuch Offices would be much impeded, and the labour of ſuch Commiſſioners much increaſed, if the Books and Documents

The Office of the Treaſurer of His Majeſty's Navy.

Documents were to be ſent from the Offices (as propoſed by Mr. Canning) and kept by the Commiſſioners till they could make the proper ſearches, and extract ſuch matters as might be neceſſary for their purpoſe. Add to this, that the Commiſſioners would frequently have occaſion for the attendance of Clerks from the Offices to explain the Entries, and that, if this mode of proceeding were to be adopted as to Books and Papers at diſtant places, ſuch as the Out-Ports, the inconvenience would be intolerable, and an enquiry on ſuch terms impracticable.

CH. M. POLE. (L. S.)
EWAN LAW. (L. S.)
JOHN FORD. (L. S.)
HENRY NICHOLLS. (L. S.)
W.M MACKWORTH PRAED. (L. S.)

Office of Naval Enquiry,
N° 24, Great George-Street,
13th February 1805.

APPENDIX

TO THE

TENTH REPORT

Of the COMMISSIONERS of NAVAL ENQUIRY:

Appointed by Act 43 GEO. III.

THE OFFICE OF THE TREASURER OF HIS MAJESTY'S NAVY.

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APPENDIX.

THE OFFICE OF THE TREASURER OF HIS MAJESTY'S NAVY.

No. 1.

AN ACCOUNT of the Balances of the PUBLIC MONEY in the hands of the TREASURER of the NAVY, his different Cashiers, or Sub-Accountants, made up to the 31st December in the following Years; with the Amount of Sums standing in the Treasurer's Name in the Bank, at such periods.

y of December	1784.	1785.	1786.	1787.	1788.	1789.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
easurer of the Navy	70,831 13 7	113,651 16 7	81,942 0 1	459,369 11 8	57,779 8 11¼	106,281 15 10¼
of the Navy - -	30,081 1 6½	48,007 6 9½	1,527 12 6¾	5,026 16 4½	1,954 14 9	6,894 5 7¼
the Victualling -	10,662 9 11½	27,914 8 6¼	6,331 10 2½	7,943 8 5½	3,980 8 7½	5,839 5 8¼
Paymaster - - -	13 943 4 5¼	20,619 3 0	19,585 3 8¾	52,140 6 9¼	58,251 13 8	65,891 2 6¼
at Portsmouth -	3,952 16 9½	1,201 16 9¾	6,840 1 3¾	52,052 7 5½	43,963 9 9½	42,589 14 10
- Plymouth -	15,232 15 2¾	27,712 12 6¾	30,151 5 11½	36,121 14 9	30,724 5 5½	41,480 6 4
- Chatham - -	32,988 8 4½	32,900 18 1¾	33,562 4 9	39,914 17 5	37,663 4 4¼	38,585 17 6
Sheerness - -	—	—	—	—	—	—
of Allotments -	—	—	—	—	—	—
ner Fees - - -	3,000 0 0	3,812 13 6	6,000 0 0	6,000 0 0	4,503 8 9	7,503 8 9
£.	180,692 9 11	275,820 15 11	185,939 18 7¼	658,569 2 10¾	238,820 14 4	315,065 17 1½
s of Account of Treasurer of His sty's Navy, in the at the periods e stated - - -	64,331 13 7	9,026 10 8	25,942 0 1	406,269 11 8	9,179 8 11	52,481 15 10

AN ACCOUNT of the Balances of PUBLIC MONEY in the hands of the to the 31ſt of December in each Year, ſince 1790; with the Amount of the

31ſt December	1790.	1791.	1792.	1793.	1794.	1795.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
The Treaſurer of the Navy	102,897 16 1½	93,443 7 2	88,219 1 5	148,012 9 0	190,119 5 5	555,755 4 2
Caſhier of the Navy - -	10,792 2 9½	27,487 13 3½	21,856 6 7¼	54,636 18 0	70,181 19 11	185,400 14 5½
Dº of the Victualling -	3,109 10 8¾	26,920 11 4	8,684 10 7	20,041 15 11½	88,193 9 8½	86,070 14 7½
Deputy Paymaſter - - -	81,276 11 5¼	68,007 10 0½	77,221 14 10¾	73,583 9 1¾	75,404 17 0	77,724 9 4
Caſhiers at Portſmouth -	66,086 12 0	52,854 0 2	49,327 1 1¼	88,200 6 4½	114,829 14 11	76,132 14 10¼
Dº - - Plymouth -	61,195 14 5¼	51,047 5 4½	47,308 4 3¾	72,074 11 0	94,903 8 3¾	75,797 1 11¼
Dº - - Chatham - -	53,995 10 4¼	49,318 11 1¾	37,212 15 3¾	56,943 11 4¼	59,532 8 6	60,167 9 4½
Dº - - Sheerneſs - -	- - -	- - -	- - -	- - -	- - -	- - -
Caſhier of Allotments -	- - -	- - -	- - -	- - -	- - -	2,249 12 9¾
Exchequer Fees - - - -	6,509 14 10	7,167 16 6	6,702 6 11	5,780 9 9	7,668 1 6	13,668 1 6
Aggregate of Treaſurer's Balances £.	385,863 12 8	376,246 15 0¼	336,532 1 0¼	519,273 10 7	700,833 5 2¾	1,132,966 3 0¼
Balances of Account of the Treaſurer of His Majeſty's Navy at the Bank, at the periods above ſtated - - - -	102,897 16 1	73,454 17 6	61,742 1 9	120,986 14 3	161,360 17 8	525,438 8 1

TREASURER of HIS MAJESTY'S NAVY, his different Cashiers or Sub-Accountants, made up Sums standing in the Treasurer's Name in the Bank at such periods.

1796.	1797.	1798.	1799.	1800.	1801.	1802.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
255,261 11 9	160,453 8 4	196,301 10 6	353,051 4 0	386,422 9 6	429,663 0 0	127,000 0 0
63,900 9 11	144,907 15 11½	109,724 6 0	93,746 2 1¾	121,131 11 8½	1,606 11 1	6,098 8 1½
11,059 1 2	39,074 8 8½	54,969 1 6¼	50,356 11 7¾	60,221 6 7¾	75,440 12 11¼	16,069 11 6¾
71,485 19 10	33,246 0 6½	33,567 12 11½	33,995 17 8¾	49,026 10 9½	59,430 17 3	7,686 8 2
79,231 5 1	30,344 4 0½	24,036 6 6¼	26,935 16 3¼	76,117 1 5¾	124,410 14 1¾	16,947 9 9¼
76,879 11 0¼	34,561 14 11	39,749 14 6	40,314 7 11¾	101,817 14 6½	125,540 0 9	39,549 16 8¾
69,206 17 8¼	23,154 13 1¾	16,898 3 9	23,580 18 10¼	42,664 14 7¾	61,273 0 4½	29,430 14 8
- - -	- - -	- - -	- - -	39,601 11 0¼	54,391 17 6	475 8 6¾
2,469 7 1½	2,682 17 9	17,260 15 5¼	44,364 1 5¾	4,919 11 5¾	6,694 19 6	12,425 18 6¾
9,484 4 11	12,478 6 7	12,278 17 11	21,278 17 11	14,587 6 7	12,765 19 11	12,546 7 7
638,978 8 6	480,903 9 11¾	504,786 9 1¼	687,623 18 0¼	896,509 18 4¾	951,217 13 5½	268,230 3 9½
179,848 6 9	101,812 13 6	142,160 15 6	298,910 9 0	386,422 9 6	429,663 0 0	127,000 0 0

(Signed) *Tho^s Wilson.*

No. 2.

GEORGE R.

WHEREAS by Letters Patent, under the Great Seal of Great Britain, bearing date the tenth day of April 1782, We were graciouſly pleaſed to give and grant unto Our Right Truſty and Well beloved Counſellor, Iſaac Barré, Eſquire, the Office of Treaſurer of Our Navy Royal and Ships, and Receiver General of all Sums of Money appointed, or from time to time to be appointed and payable for the Support, Maintenance, and Reparation of our Navy Royal and Ships, for Emption and Proviſions appertaining to and neceſſary for our ſaid Navy and Ships, and for Wages and Salaries of Officers, Servants, and other Perſons whatſoever, belonging to Our ſaid Navy and Ships, or for any other matter or thing whatſoever in any manner touching or concerning Our Navy Royal or Ships, and for the exerciſe and occupation of the ſaid Office, and for and in ſatisfaction of all Wages and Fees of three Pence of lawful Money for every Pound to be received and paid by the ſaid Iſaac Barré, by virtue of his ſaid Office, We were further graciouſly pleaſed to give and grant unto him by the ſaid Letters Patent an Annuity or yearly Payment of two thouſand Pounds: And whereas it hath been repreſented unto us, that the ſaid Annuity or yearly Payment, after deducting all Charges, Taxes, and Expences thereon, will not produce to the ſaid Iſaac Barré more than the Sum of one thouſand eight hundred and fifty Pounds in each Year, or thereabouts: And whereas for divers good cauſes and conſiderations Us hereunto moving, We are graciouſly pleaſed that the Income of the Treaſurer of Our Navy ſhould be augmented with an additional allowance of two thouſand one hundred and fifty Pounds, in order to make, together with the ſaid Sum of one thouſand eight hundred and fifty Pounds, the ſaid Income to amount in future to the Sum of four thouſand Pounds: Our Will and Pleaſure therefore is, and we do hereby direct, authorize, and empower him the ſaid I. Barré, to take and apply out of ſuch Monies as are or ſhall come to his hands, or to the hands of his Caſhiers, ariſen or to ariſe by the Sale of old Naval Stores, the Sum of two thouſand one hundred and fifty Pounds, which, together with the before-mentioned Sum of one thouſand eight hundred and fifty Pounds, will make the ſaid Sum of four thouſand Pounds, which We are graciouſly pleaſed to grant to him, clear of all deductions, in full ſatisfaction of all Wages and Fees, and other Profits and Emoluments heretofore enjoyed by former Treaſurers of Our Navy, the ſame to commence and be computed from the day of the Letters Patent appointing him to the office of Treaſurer of Our Navy, and to continue during his continuance in the ſaid office of Treaſurer of Our Navy, or until We ſhall ſignify Our Pleaſure to the contrary by Warrant or Writing under Our Royal Sign Manual: And We do hereby authorize and command you the Auditors of the Impreſts, and all other Our Officers and Miniſters whom it doth or may concern, to make and give full and plenary allowance and diſcharge thereof, and every part thereof, from time to time, in his Account as Treaſurer of Our Navy accordingly, and that without expecting any other or further Order or direction from us in that behalf: And for ſo doing this ſhall be your Warrant.

Given at Our Court at St. James's, this twenty-ſecond day of June 1782, in the twenty-ſecond year of Our Reign.

By His Majeſty's Command,

ROCKINGHAM.

ALTHORPE.

F. MONTAGUE.

To the Auditors of our Impreſts, now and for the time being.

Mr. Harmood.

No. 3.

The Examination of HARRY HARMOOD, Esquire, a Commissioner of the Navy; late Paymaster of the Navy; taken upon Oath, the 8th November 1804.

BETWEEN what periods did you act as Paymaster of the Navy?

During the time that the late Right honourable Isaac Barré held the office of Treasurer of the Navy in 1782.

Did you derive any Profit or Advantage from the use or employment of Money issued for Naval Services, during the time you held the office of Paymaster?

Certainly not; the only part of the Public Money which remained in my hands, was the Money issued for the Payment of Exchequer Fees.

Did you understand, during the time you held the office of Paymaster, that the use of Money issued for carrying on the current Services of the Navy formed any part of the Emoluments of your Office?——Certainly not.

Was the Salary of the Treasurer of the Navy encreased from £. 2,000 to £. 4,000 a Year during the time you held the office of Paymaster?——I think it was.

Did the Treasurer of the Navy, after his Salary was so encreased, derive any Profit or Advantage from the use or employment of Money issued for Naval Services?——Most assuredly not, during the whole of his Treasurership.

During the time you held the office of Paymaster of the Navy, was any part of the Money issued for Naval Services advanced to any other Department, or applied to any other Service than that of the Navy?——Certainly not.

Was the whole of the Money issued for carrying on the Services of the Navy lodged in the Bank, during the time you was Paymaster?——Yes.

During the time you was Paymaster, was any Money drawn from the Bank previous to its being issued to the Sub-Accountants?——No.

Ch. M Pole. *H. Harmood.*
Ewan Law.
Henry Nicholls.
Wm Mackworth Praed.

The further Examination of HARRY HARMOOD, Esquire; taken upon Oath, the 27th of November 1804.

WHO officiated as Paymaster to the late Right honourable Isaac Barré, or managed the business respecting his Payments as Ex-Treasurer of the Navy?

Myself; but during the time I was absent at Gibraltar, for about twelve months, a Deputy acted for me.

During the time Mr. Barré was Ex-Treasurer of the Navy, had he in his own hands any Money issued for Naval Services, or did he derive any Benefit or Advantage from the use or employment of it?

Certainly he had no Money in his hands, as Treasurer or Ex-Treasurer, nor did he derive any Advantage from Money issued for Naval Services.—The whole of the Money was lodged in the Bank.

Did you derive any Profit or Advantage from the use of the Money issued for Naval Services to the Right honourable Isaac Barré, as Ex-Treasurer of the Navy?

No.

Mr. Harmood. It appears that Mr. Adam Jellicoe had in his hands, at the time of his deceaſe, the Sum of £. 404. 3 s. 0¾ d. on Account of Mr. Barré, as Ex-Treaſurer of the Navy; was that Sum allowed to Mr. Barré on ſettling his Accounts, and in what manner?

I do not recollect the exact Sum; but whatever it was, it was allowed in his Accounts by an Order, I believe, from the Treaſury, in conſequence of my frequent applications.

Ch^r M. Pole. *H. Harmood.*
John Ford.
Henry Nicholls.

No. 4.

The Examination of Mr. GEORGE FENNELL, Accountant to the Treaſurer of His Majeſty's Navy; taken upon Oath, 1ſt November 1804.

Mr. Fennell. HOW long have you been employed in your preſent ſituation?

From the 18th January 1788.

How are the Sums advanced to the Ex-Treaſurers of the Navy?

I believe they are received from the ſucceeding Treaſurer or Treaſurers.

What is meant by the Charge of "Money and Premiums," in the Account of the diſpoſition of the Ex-Treaſurer's Balances?

Money, I underſtand, is Sums received for old Stores; and Premiums, a (a) Bounty returned by the Maſters or Merchants of American Ships, having been given to them to encourage the Growth and Importation of Maſts.

At what time after quitting Office, have the Accounts of the Ex-Treaſurers been uſually made up?——There is no definite period.

Are the Accounts of the Ex-Treaſurerſhips of Lords Melville and Bayning made up?

The Account of Lord Melville's firſt Treaſurerſhip has been made up, and ready for delivery, as far as reſpects me, ſome months. The Accounts of Lord Bayning's and Lord Melville's ſecond Treaſurerſhip are not made up. The Ship's Books and Liſts are made up; and, with proper aſſiſtance, Lord Bayning's Accounts might be completed in a few months.

What circumſtances have prevented their being made up?

The making up of the Treaſurer's Accounts has been delayed from the Clerks employed on that Service having been withdrawn and employed on other work, owing to the preſſure of current buſineſs in conſequence of the War.

How long ago do you imagine the Accounts of the preſent Ex-Treaſurers might have been made up, if the Clerks in the Accountant's Office had not been employed in other Departments, and the neceſſary aſſiſtance had been rendered?

I think four years ago at leaſt.

Has the Account of Lord Melville's firſt Treaſurerſhip been tranſmitted to the Auditor's Office?——No.

What has prevented it?

The General Statement was ſent in the beginning of the year to Scotland to Lord Melville, for him to atteſt, and it has not ſince been returned to me.

To what period have the Accounts of the Treaſurer of the Navy under the 25th George III. been made up, and tranſmitted to the Auditor's Office?

I cannot ſay with preciſion, as I have never been employed upon thoſe Accounts.

Is

Is it not a part of the duty of your Office to make up the Annual Accounts of the Treaſurer of the Navy?——Yes, it is ſo mentioned in my appointment; but I have never been ſo employed. *Mr. Fennell.*

Is it uſual to make up Accounts of the Receipts and Payments of the Ex-Treaſurers of the Navy, ſo as to aſcertain the Balances with which they ſtand charged at the end of each year?

The Balance in each Branch has generally been aſcertained on 31ſt December in each year, but no general Annual Account of the Receipts and Payments has been made.

When did you receive directions to make the Statements of the Receipts and Payments of the Ex-Treaſurers?

The Precepts requiring them were given to me in July, but taken from me by Mr. Trotter, after I had made ſome progreſs in preparing the Accounts, and were returned to me on the 6th October. I reckon it would have taken me about ſix weeks to have made out thoſe Accounts, if I had not been interrupted.

Was it in conſequence of any repreſentation from you, that the Precepts were recalled, or on what account was the making up of the Accounts ſuſpended?

It was not in conſequence of any repreſentation from me; I underſtood the reaſon was, to ſhew to the Treaſurer the labour required to make out the Accounts.

From what Documents did you make out the Statements of the diſpoſition of the Balances with which the Ex-Treaſurers of the Navy ſtood charged at the end of the month in which they reſpectively quitted Office, with which the Board were furniſhed on 3d July 1804?——From the Certificate Books.

Were the Sums, ſtated to be in the hands of the Treaſurer, the Paymaſter, and in the Bank, actually ſo diſpoſed of?

I cannot ſay; but the Account of the diſpoſition was taken from Memoranda, at the foot of the monthly Accounts.

Are the entries of the Sums advanced to Lords Melville and Bayning, as Ex-Treaſurers, contained in one or more Books?——In more than one Book.

What is the title of ſuch Books?——Certificate Books.

Upon what buſineſs was you employed when you was directed to make out the Statements of the Payments and Balances of the Ex-Treaſurers, called for by this Board on the 10th July laſt?

In making up the Account of Lord Bayning, as an Ex-Treaſurer.

Who was employed to make up the Statements of the Payments and Balances of the Ex-Treaſurers?——Myſelf almoſt altogether; I had a little aſſiſtance from my Chief Clerk.

Ch. M. Pole. *Geo. Fennell.*
Ewan Law.
John Ford
Henry Nicholls.
Wm Mackworth Praed.

EXPLANATION made by deſire of this Examinant, the 2d of November 1804, to the Evidence given by him on the 1ſt inſtant.

(a) In further explanation of the charge of Premiums, in the Accounts of the diſpoſition of the Ex-Treaſurer's Balances, it may be neceſſary to add, that previous

Mr. Fennell.

to the ſeparation of the American Colonies from this Country, I underſtand a Bounty was given on the importation of Naval Stores, which was returned to the Treaſurer of the Navy upon their re-exportation.

Ch. M. Pole. *Geo. Fennell.*
Ewan Law.
John Ford.
Henry Nicholls.
Wm Mackworth Praed.

Further Interrogatory put to this Examinant, the 2d of November 1804.

WILL the making up of the Ex-Treaſurer's Accounts be in any degree expedited in conſequence of the Statements which you have drawn out for this Board?

Yes, in a ſmall degree.

Geo. Fennell.

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.
Wm Mackworth Praed.

No. 5.

GEORGE R.

WHEREAS by Letters Patent, under our Great Seal of Great Britain, bearing date the 19th day of Auguſt 1782, We were graciouſly pleaſed to give and grant unto our Right Truſty and Well-beloved Counſellor Henry Dundas, the Office of Treaſurer of Our Navy Royal and Ships, and Receiver General of all Sums of Money appointed, or from time to time to be appointed and payable for the ſupport, maintenance, and reparation of our Navy Royal and Ships, for Emptions and Proviſions appertaining to and neceſſary for Our ſaid Navy and Ships, and for Wages, Salaries of Officers, Servants, and other Perſons whatſoever, belonging to Our ſaid Navy or Ships, or any other matter or thing whatſoever, in any manner touching or concerning Our Navy Royal or Ships, and for the exerciſe and occupation of the ſaid Office, and for and in ſatisfaction of all Wages and Fees of three Pence of lawful Money for every Pound to be received and paid by the ſaid Henry Dundas, by virtue of his ſaid Office, We were further graciouſly pleaſed to give and grant unto him by the ſaid Letters Patent, an Annuity or yearly Payment of £. 2,000: And whereas it hath been repreſented unto Us that the ſaid Annuity or yearly Payment, after deducting all Charges, Taxes, and Expences thereon, will not produce to the ſaid Henry Dundas more than the Sum of £. 1,850 in each year, or thereabouts: And whereas, for divers good cauſes and conſiderations Us hereunto moving, We are graciouſly pleaſed that the Income of the Treaſurer of the Navy ſhould be augmented with an additional allowance of £. 2,324 6 *s.* 6 *d.* in order to make, together with the ſaid Sum of £. 1,850. the ſaid income to amount to in future to the Sum of £. 4,000; Our will and pleaſure therefore is, and We do hereby direct, authorize, and empower, him the ſaid Henry Dundas, to take and apply out of ſuch Monies as are in or ſhall come to his hands, or to the hands of his Caſhier, ariſen or to ariſe by the ſale of old Naval Stores, the Sum of two thouſand three hundred and twenty-four Pounds ſix Shillings

Shillings and Sixpence, which, together with the before-mentioned Sum of one thouſand eight hundred and fifty Pounds, will make the ſaid Sum of four thouſand Pounds, which We are graciouſly pleaſed to grant him clear of all deductions, in full ſatisfaction of all Wages and Fees, and other Profits and Emoluments, heretofore enjoyed by former Treaſurers of Our Navy, the ſame to commence and be computed from the day of the date of the Letters Patent appointing him to the office of Treaſurer of Our Navy, and to continue during his continuance in the ſaid office of Treaſurer of Our Navy, or until We ſhall ſignify Our pleaſure to the contrary, by Warrant or Writing under Our Royal Sign Manual: And We do further direct, authorize, and empower him the ſaid Henry Dundas, in caſe the ſaid additional allowance of two thouſand three hundred and twenty-four Pounds ſix Shillings and Sixpence, together with the ſaid ſeveral allowances before ſtated, ſhall not produce in each year the net Sum of four thouſand Pounds, to charge the deficiency, if there be any, in the Annual Amount of Monies diſburſed by him for Fees of divers natures. And We do alſo hereby authorize and command you the Auditors of the Impreſts, and all others Our Officers or Miniſters whom it doth or may concern, to make and give full plenary allowance and diſcharge thereof, and of every part thereof, from time to time accordingly, in the Account, and that without expecting any other or further order or direction from Us in that behalf: And for ſo doing, this ſhall be your Warrant.

Given at Our Court at St. James's, this 23d day of October 1782, in the twenty-ſecond year of Our Reign.

By His Majeſty's Command,

SHELBURNE.
W. PITT.
T. GRENVILLE.

To the Auditors of Our Impreſts,
now and for the time being.

No. 6.

Wimbledon, 30th June 1804.

Gentlemen,

I HAVE received your Requiſition, of date the 26th inſtant. It is impoſſible for me to furniſh you with the Account you aſk. It is more than four years ſince I left the office of Treaſurer of the Navy, and at the period of doing ſo, having accounted for every Sum impreſſed into my hands, I transferred the whole exiſting Balance to the Account of my Succeſſor. From that time I never conſidered any one Paper or Voucher that remained in my hands as of the ſmalleſt uſe to myſelf or any other Perſon; and conſequently, being often in the practice, ſince I retired to Scotland, of employing occaſionally ſome time in aſſorting my Papers, and deſtroying thoſe that were uſeleſs, I am ſatisfied there does not exiſt any one material by which I could make up ſuch an Account as you ſpecify. But independently of that circumſtance, I think it right to remind you, that during a great part of the time I was Treaſurer of the Navy, I held other very confidential Situations in Government, and was intimately connected with others; ſo ſituated, I did not decline giving occaſional accommodation from the Funds in the Treaſurer's hands to other Services not connected with my official Situation as Treaſurer of the Navy. If I had materials to make up ſuch an Account as you require, I could not do it without diſcloſing delicate and confidential Tranſactions of Government, which my duty to the Public muſt have reſtrained me from revealing.

I have the honour to be,
Gentlemen,
Your moſt obedient
humble Servant,
MELVILLE.

Commiſſioners of Naval Enquiry.

No. 7.

The Examination of the Right honourable Lord Viſcount MELVILLE; taken upon Oath, the 5th November 1804.

Lord Viſcount *Melville.*

IT appearing, by Accounts laid before us, that the Sums ſtanding in your Name as Treaſurer of the Navy, at the Bank, at the following periods, were leſs than the Sums with which you ſtood charged, excluſive of the Money advanced to your Sub-Accountants, and that the Deficiencies were as follows: viz.—

31ſt December 1786	£.	56,000	0 0
1787		53,100	0 0
1788		48,600	0 0
1789		53,800	0 0
1791		19,988	9 8
1792		26,476	19 8
1793		27,025	17 9
1794		28,758	7 9
1795		30,316	16 1
1796		75,413	5 0
1797		58,640	14 10
1798		54,140	15 0
1799		54,140	15 0

To what cauſe are ſuch Deficiencies to be attributed?

Although I take it for granted the Sums are ſtated by the Queſtion accurately, I could not, on memory, ſtate that they are ſo. I deſired Mr. Trotter, ſo far as I was concerned, to give you every Information he could; and it was only in conſequence of a converſation with him, immediately after the receipt of your Letter to me of date the 26th of June, that I learnt, from the manner he kept his private Accounts, it was impoſſible for him to give me the accurate Information I required. The ſame reaſons render it impoſſible for me to give you an Anſwer to the Queſtion you put. I am aware that I am not bound to anſwer it, under the proviſion of the Act eſtabliſhing this Commiſſion; but I ſhould not have dwelt on that objection if there had been nothing but perſonal conſiderations to operate againſt my doing ſo, but for the reaſons I hinted to you in my Letter to you of the 30th June laſt. As I am not bound, ſo I would not feel myſelf warranted to give the Explanations which your Queſtion points at.

Upon what ground does your Lordſhip decline anſwering that Queſtion?

Upon the ground that I have already ſtated, under the 5th Clauſe of the Act 43d Geo. III. cap. 16.

Was any part of ſuch Sums in your hands?

They certainly came into my hands, but did not remain there.

Did Mr. Alexander Trotter, while Paymaſter of the Navy, lay out or apply, or cauſe to be laid out or applied, any of the Money iſſued for carrying on the current Service of the Navy ſince the 1ſt January 1786, for your benefit or advantage?

From the manner in which Mr. Trotter kept my Accounts, it is impoſſible for me to anſwer that Queſtion; and I object to anſwer this Queſtion upon the ground I have ſtated in anſwer to the firſt Queſtion.

Did you direct or authorize him to do ſo?

To the beſt of my recollection, I never did.

Did you, between 1ſt January 1786 and 31ſt May 1800, derive any Profit or Advantage from the uſe or employment of Money iſſued for carrying on the current Service of the Navy, under the Act 25th George III. cap. 31?

The ſame reaſons which induced me to make the Anſwer I have done

done to the firſt Queſtion, muſt induce me to repeat the ſame Anſwer to this. Lord Viſcount *Melville.*

Does your Lordſhip object to anſwer this Queſtion under the proviſion of the 5th Section of the Act 43d George III. cap. 16?

I do; and upon the grounds ſtated in the Anſwer to my firſt Queſtion.

During the time you acted as Treaſurer of the Navy, between 1ſt January 1786 and 31ſt May 1800, was any of the Money applicable to Naval Services advanced by you, or by your direction, for any other Public Service than that of the Navy?

I decline to anſwer that Queſtion, under the proviſions of the 5th Section of the Act 43d George III. cap. 16.

Was any Money, iſſued for carrying on the current Service of the Navy, applied by your Lordſhip, or by your direction, for any other Public Service than that of the Navy, with the knowledge or conſent of the Navy Board?

No; certainly not.

Was there any official Note or Record made of the Money iſſued for carrying on the current Service of the Navy, having been advanced by your direction for any other Public Purpoſes than that of the Navy, or of the re-payment of ſuch Money?

No, there was certainly no official Note.

Did you authorize the Paymaſter, in or about the year 1786, to draw the Money applicable to Naval Services from the Bank, and lodge it in the hands of a private Banker?

I cannot preciſely fix the time; but I am certain that I did permit Mr. Trotter to lodge any Money drawn from the Bank for Public Purpoſes in his private Bankers hands, during the period it was not demanded to the purpoſes for which it was drawn.

What circumſtances induced you to give ſuch permiſſion to the Paymaſter?

An opinion in which I ſtill adhere; that if the whole Moneys neceſſarily drawn from the Bank in purſuance of Orders from the competent Boards, were lodged in the hands of a reſpectable Banker, under the controul of the Paymaſter of the Navy, that it would add more facility to the conduct of the Buſineſs of the Office, in the multitude of ſmall Payments to be made, than if the Money were depoſited according to the conſtitution of the Office, in an Iron Cheſt. I likewiſe had it in contemplation, that in the receipt of theſe various ſmall Payments, made to ſuch a variety of perſons, they would be leſs liable to be impoſed upon by that mode of tranſacting the buſineſs than if they were each to receive Drafts for ſuch ſmall Sums upon the Bank, at ſuch a diſtance from the Office, after its removal to Somerſet Place.

As the Paymaſter of the Navy does not diſburſe any part of the Public Money, except for the payment of Exchequer Fees and other contingencies, does your Lordſhip think it neceſſary that the Paymaſter ſhould have in the Iron Cheſt, or at a private Banker's, any of the Money iſſued for carrying on the current Service of the Navy?

I do not think it neceſſary, but for the reaſons I have given, I think it expedient: the whole Money drawn from the Bank, and placed in the hands of the Sub-Accountants, paſs through the hands of the Paymaſter of the Navy; but though this is my opinion, I know many very competent perſons entertain a different opinion.

Did you give Permiſſion to the Paymaſter to withdraw the Money from the Bank, and lodge it in the hands of a private Banker, with a view to his deriving any Advantage or Emolument therefrom?

If it is meant to aſk me, whether I ever gave any direct Authority to the Paymaſter to uſe the Money in the manner above-mentioned, I ſhould certainly anſwer No; but I have no heſitation in ſaying, that I believed, and underſtood

Lord Viſcount *Melville.*

underſtood he did, and never prohibited him from doing ſo; and I believe it was ſo underſtood by others at different times, when the Eſtabliſhment of the Navy Pay Office was under conſideration, when certainly no competent Proviſion was made for the perſon exerciſing that Truſt of great extent and reſponſibility.

As the Money applicable to Naval Services was directed to be lodged in the Bank by the Act of 25th Geo. III. cap. 31. and not to be drawn from thence without ſpecifying the Services for which it is drawn, by what authority did you give permiſſion to the Paymaſter of the Navy to draw the Money out of the Bank, and lodge it in the hands of private Bankers?

I take it for granted it always was drawn under the Heads of Service pointed out in the Act of Parliament; and when I talk of Permiſſion, I mean it under the explanation contained in anſwer to a former Queſtion, in which I ſuppoſe the Money drawn under competent authority.

Do you know of any inſtance of a Treaſurer of the Navy having made good any Loſs which had ariſen from Overpayments, or other miſapplications of the Public Money?——No, I do not.

Did you derive any Profit or Advantage from the uſe or employment of Money iſſued for carrying on the current Service of the Navy, between 19th Auguſt 1782 and 30th April 1783, or between 1ſt February 1784 and 31ſt December 1785, during which periods you held the office of Treaſurer of the Navy?

I decline anſwering this Queſtion, under the 5th Clauſe of the Act 43d Geo. III. cap. 16, and for the reaſons given in my firſt Anſwer.

Did you conſider the addition granted by the King's Sign Manual, upon your appointment to the office of Treaſurer of the Navy, making your Salary £. 4,000. a year, clear of all deductions, to be in full ſatisfaction for all Wages, Fees, and other Profits and Emoluments, previouſly enjoyed by former Treaſurers?

Certainly I did, with the exception of Coals, Candles, and ſome ſuch ſmall contingencies.

When was it firſt diſcovered that Mr. Jellicoe was deficient in the Balance of Public Money with which he ſtood charged, as Deputy Paymaſter of the Navy?

I do not recollect the preciſe period; but the firſt thing that gave me any ſuſpicion that there was a danger of deficiency, was, by obſerving in the Reports occaſionally made to me, that his Balance remained ſtationary, ſo far at leaſt as never to get below a Sum, I think, of between twenty and thirty thouſand Pounds; this led me to have a particular converſation with him, when he confeſſed to me, that for a conſiderable number of years he had been embarraſſed from ſome advance or engagements he had come under with a Mr. Cort; that from the high opinion I had of him, in conſequence of the character of former Treaſurers of the Navy, and my own obſervation, I had no reaſon to doubt the fidelity of his Repreſentation; and it was my belief, that if he had lived to ſuperintend the buſineſs himſelf, and to bring the Profits of the Patent Mr. Cort had obtained to their proper bearing, that the loſs might have been repaired. Upon this, however, I do not pretend to give any poſitive opinion, as it appeared after his death that his embarraſſment had exiſted, and a Balance become due at leaſt as early as 1782.

How many years before the death of Mr. Jellicoe was it that you ſuſpected he was deficient in his Balance?

I cannot mention the preciſe time, but it was certainly more than one or two years.

Was any enquiry made, upon the diſcovery, into the real ſtate of his Balance?

Certainly, it was minutely enquired into.

Does

Does it any where appear what was the exact ſtate of his Deficiency at that time? I cannot ſtate it from memory, but I dare ſay it does appear. Lord Viſcount *Melville.*

Ch. M. Pole, *Melville.*
Ewan Law.
John Ford.
Henry Nicholls.
Wm Mackworth Praed.

No. 8.

AN ACCOUNT of the Balance of PUBLIC MONEY with which the Right Honourable HENRY DUNDAS, now Lord Viſcount MELVILLE, ſtood charged on the 30th April 1783, the Month in which he quitted the Office of Treaſurer of the Navy; ſhewing alſo the Sums Received, and Paid by him; and the Amount of his Balance on the 31ſt December in each ſucceeding Year.

YEAR.	BALANCE on 31ſt December in each preceding Year brought forward.	SUMS Received.	TOTAL.	Amount of PAYMENTS in each Year.	BALANCE on 31ſt December in each Year.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1783.	Balance on 30th April £. 220,446. 14 s. 9½ d. reduced by Payments within the Year, to				38,074 3 5
1784.	38,074 3 5	52,550 16 1¼	90,624 19 6¼	76,353 19 1	14,271 0 5¼
1785.	14,271 0 5¼	25,962 17 1¼	40,233 17 6½	26,964 14 6½	13,269 3 0
1786.	13,269 3 0	17,388 11 6½	30,657 14 6½	6,952 16 7¼	23,704 17 11¼
1787.	23,704 17 11¼	12,273 14 2	35,978 12 1¼	26,045 18 6½	9,932 13 6¾
1788.	9,932 13 6¾	5,015 1 10	14,947 15 4¾	2,777 11 11½	12,170 3 5¼
1789.	12,170 3 5¼	26 9 7	12,196 13 0¼	2,626 5 0¾	9,570 7 11½
1790.	9,570 7 11½	656 15 6	10,227 3 5½	1,599 10 7½	8,627 12 10
1791.	8,627 12 10	0 10 0	8,628 2 10	1,313 0 1½	7,315 2 8½
1792.	7,315 2 8½	- - - -	7,315 2 8½	1,150 10 4½	6,164 12 4
1793.	6,164 12 4	- - - -	6,164 12 4	502 17 8½	5,661 14 7½
1794.	5,661 14 7½	- - - -	5,661 14 7½	67 1 10	5,594 12 9½
1795.	5,594 12 9½	- - - -	5,594 12 9½	31 6 7¼	5,563 6 2¼
1796.	5,563 6 2¼	- - - -	5,563 6 2¼	- - - -	5,563 6 2¼
1797.	5,563 6 2¼	- - - -	5,563 6 2¼	- - - -	5,563 6 2¼
1798.	5,563 6 2¼	- - - -	5,563 6 2¼	- - - -	5,563 6 2¼
1799.	5,563 6 2¼	- - - -	5,563 6 2¼	- - - -	5,563 6 2¼
1800.	5,563 6 2¼	- - - -	5,563 6 2¼	- - - -	5,563 6 2¼
1801.	5,563 6 2¼	- - - -	5,563 6 2¼	- - - -	5,563 6 2¼
1802.	5,563 6 2¼	- - - -	5,563 6 2¼	- - - -	5,563 6 2¼
1803.	5,563 6 2¼	- - - -	5,563 6 2¼	- - - -	5,563 6 2¼

No. 9.

The Examination of ALEXANDER TROTTER, Eſq. Paymaſter of His Majeſty's Navy; taken upon Oath, the 8th June 1804.

Mr. Trotter.

HOW long have you been employed in the office of the Treaſurer of His Majeſty's Navy, and between what periods have you held the ſituation of Paymaſter?

I entered the Pay Office in the latter end of the year 1776, was appointed Paymaſter in the year 1786, and continued in that ſituation until 1803; and was re-appointed the beginning of this month.

When was the Salary of the Treaſurer of the Navy increaſed from £. 2,000. to £. 4,000. a year?

I cannot ſpeak decidedly, but I believe it was in the Treaſurerſhip of Mr. Barré.

On what account was it increaſed?——That I am perfectly unacquainted with.

By what authority was it increaſed?——I do not know.

By what authority is the additional Salary paid to the Treaſurer of the Navy?

By a Warrant given to each Treaſurer ſoon after his being appointed.

Out of what Fund is it paid?——I believe it has always been paid out of old Stores.

Have Copies of the Warrants, by which the additional Salary of the Treaſurers has been given, been entered in the Books of the Pay Office, or are the original Warrants depoſited there?——I believe the original Warrants are depoſited.

Who were the Treaſurers of the Navy between the 1ſt January 1790 and 31ſt December 1802?——Lord Melville, Lord Harrowby, and Mr. Bragge.

Between what periods did they ſeverally remain in office?

Lord Melville remained till 31ſt May 1800; Lord Harrowby from 1ſt June 1800 to 30th November 1801, and Mr. Bragge from 1ſt December 1801 to the 31ſt December 1802.

It appearing by the Account furniſhed to this Board on the 2d February 1803, that the whole of the Monies with which the Treaſurer of the Navy ſtood charged on the 31ſt December, in the years 1790, 1800, 1801, and 1802, excluſive of the Sums advanced to his Sub-Accountants, were lodged in the Bank, but that between the years 1790 and 1800, the Sums ſtanding in his name in the Bank on the 31ſt December in each of thoſe years, fell conſiderably ſhort of the Sums with which he ſtood charged, excluſive of the Money advanced to his Sub-Accountants; you are deſired to explain the cauſe of ſuch Deficiency?

I cannot preciſely explain it; every year may have been under different ſituations.

As the Money advanced to the Treaſurer of the Navy out of the Exchequer is by the 25 Geo. III. cap. 31. directed to be lodged in the Bank, and not to be drawn out from thence without ſpecifying the Head of Service for which it is drawn, what different ſituations or circumſtances could have cauſed ſuch Deficiencies?

I do not know that any Money was drawn out of the Bank without the Head of Service being ſpecified.

You are deſired to ſtate what different ſituations or circumſtances could have produced the Deficiencies to which you have before been queſtioned?

Becauſe the Money may have been retired from the Bank in large Sums, for the purpoſe of being afterwards iſſued to the ſeveral Caſhiers, and which Sums may not have been iſſued to them at the periods ſpecified.

What

Mr. Trotter.

What Perſons were authorized by the Treaſurer of the Navy, from the years 1791 to 1799, both incluſive, to draw the Money out of the Bank?

I do not know of any body but myſelf.

What has been the uſual mode of drawing Money out of the Bank, to be advanced to the Sub-Accountants?——By Draft.

Have the Drafts been given to the Sub-Accountants reſident in London, or has it been the uſual practice for the Paymaſter to receive the Money by Draft from the Bank, and afterwards diſtribute the Money to the Sub-Accountants?

Both modes have been practiſed.

Did the Paymaſter of the Navy, between the years 1790 and 1800, at any time draw more Money from the Bank than was wanted for immediate Service, and which was not delivered to the Sub-Accountants within a day or two?

It is impoſſible to tell what Money is wanted for the Public Service, and he has thought it neceſſary to be provided with Money to anſwer any ſudden demands made upon him by the Sub-Accountants.

Is it the uſual practice of the Sub-accountants of the Treaſurer of the Navy to give notice to the Treaſurer or to the Paymaſter, of the Sums which will probably be wanted to carry on the Public Service?

It is the uſual practice for them to give the Paymaſter information in the morning, as near as they can, of the probable amount that will be wanted to carry on the Payments of that day; but in numberleſs inſtances, they have been miſtaken with reſpect to the neceſſary amount.

Is Money advanced daily to the Sub-Accountants for carrying on the Public Service?——Generally, but not invariably.

It appearing that on the 31ſt December 1795, the Caſhier of the Navy ſtood charged with £. 185,400. 14*s*. 5½*d*. and that on the 31ſt December 1801, he is only charged with £. 1,606. 11*s*. 1*d*. how do you account for the great difference in the Sums advanced to him for carrying on the Service on thoſe days?

I cannot account for that at this diſtance of time, but it was probably owing to an expected greater probable demand.

Is it uſual to advance Money to the Sub-Accountants of the Treaſurer of the Navy, both in London and at the Out-Ports, equal to the probable wants of the Service for given periods, and what are thoſe periods?

The Money ſent to the Out-Ports is at all times directed by the Navy Board: It is uſual to advance the probable amount of one or two days Payments to the Sub-Accountants in Town, but not invariable.

Between the 1ſt January 1791, and 31ſt December 1799, have the Sub-Accountants of the Treaſurer of the Navy reſident in London, placed Money applicable to their reſpective Departments in the hands of private Bankers?

I believe they have.

Do you apprehend ſuch Sums have been conſiderable?——I do.

Have ſuch Sums been equal, or more than equal to the Payments of their reſpective Departments for one or two days?

They have been generally, but not invariably equal to the diſburſements of one or two days.

Have there been any given Sums which the Caſhiers of the Navy and Victualling, and Deputy Paymaſter, have conſtantly left in the hands of their private Bankers?

No.

Where has the Money, drawn out of the Bank by the Paymaſter of the Navy, been uſually lodged?

It has uſually been lodged with Meſſrs. Thomas Coutts and Co. in the Strand, for the purpoſe of being iſſued to the Sub-Accountants.

Was

Mr. Trotter.

Was the Money ſo drawn out of the Bank and ſo lodged in the hands of thoſe Bankers, done with the knowledge of the Treaſurers of the Navy?

Yes, they were not unacquainted with the mode by which I withdrew the Money from the Bank, and afterwards iſſued it to the Sub-Accountants through the medium of the Houſe of Meſſrs. Thomas Coutts and Co.

Who were the Treaſurers of the Navy that were not unacquainted with that circumſtance?——Lord Melville, Lord Harrowby, and Mr. Bragge.

Were the differences in the official Account now ſhewn you, between the Monies with which the Treaſurer of the Navy ſtood charged in each year, from 1791 to 1799, and the Sums ſtanding in the Bank in the name of the Treaſurer, occaſioned by the Paymaſters having drawn the Money out of the Bank, and placed it in the hands of Meſſrs. Thomas Coutts and Co.?

I cannot ſpeak to matters of Account from memory at ſo diſtant a period.

Can you account for ſuch Deficiency in any other way?

There is no ſpecific Deficiency, and conſequently it is impoſſible to anſwer ſuch Queſtion.

In the Account now ſhewn you, furniſhed from the office of the Treaſurer of the Navy, does there appear to be a Deficiency in each year, from 1791 to 1799, the greateſt Deficiency £. 75,413. 5*s.* 0*d.* and the leaſt £. 19,988. 9*s.* 8*d.*?

There does appear ſuch Deficiency in the Bank; but there was no ſuch Deficiency in fact, in the Accounts of the Treaſurer of the Navy.

From what circumſtance did ſuch Deficiency in the Bank ariſe?

I have already mentioned, that Sums were drawn out of the Bank by the Paymaſter, previous to his re-iſſuing them to the Sub-Accountants.

How came there to be no ſuch Deficiency in the Years 1800, 1801, and 1802?

Becauſe the full Balance appeared to have been in the Bank?

Had the Treaſurers of the Navy in thoſe years, or any other Perſons, ſignified to you their diſapprobation of the Money being drawn out of the Bank and lodged in the hands of private Bankers?

The Treaſurers during that period, had each expreſſed their doubts with regard to the propriety of depoſiting Money in the hands of private Bankers, and as ſoon as the Paymaſter received the poſitive commands of the latter Treaſurer, Mr. Bragge, to deſiſt from the practice of making uſe of a private Banker, as a medium for the Payments in his Office, ſuch commands were immediately complied with.

Was there after this change any difference in the form of the Paymaſter's Drafts on the Bank?

There is at this time; as the Sums paid to the Caſhiers are now directed by the Paymaſter to be transferred from the Treaſurer's Account at the Bank, to the Accounts of his Sub-Accountants.

When was that Order given, and by whom?

It was given in conſequence of a propoſal of my own, conceiving that mode to be a greater ſecurity to the Treaſurer than by ſending Drafts upon the Bank, payable to the Bearer, by Meſſengers and others uſually employed in the Pay Office upon ſuch tranſactions.

When and by whom was the Order given?

It was ſubmitted by myſelf to Mr. Tierney ſoon after he was appointed Treaſurer of the Navy, and approved and carried into execution by him.

How long after ſubmitting this meaſure to Mr. Tierney did you hold the office of Paymaſter?——It was a few days before I left the Office.

Prior

Mr. Trotter.

Prior to the year 1800, did the Receipts given by the Sub-Accountants, ſpecify from whom they had received the Money advanced to them to carry on the Service of their ſeveral Departments?

They did; they ſpecified having received the Money from the Paymaſter.

Were the Services for which the Money was drawn out of the Bank always ſpecified in the Drafts?——They generally were.

Were the Services always ſpecified?——I do not recollect any inſtance to the contrary.

What was the nature of the ſpecifications on the Drafts?

They were made payable to one of the branches of the Office, or Bearer.

Were the Drafts always given to the Caſhier of the branch in whoſe favour they were drawn?——No.

Were they generally given to ſuch Caſhier, or who received the Money for the Drafts?——They were ſometimes given to the Caſhiers, and at other times left in the hands of the Bankers.

What Bankers were the Drafts left in the hands of?

Meſſrs. Thomas Coutts and Company.

Did any inconveniences ariſe to the Public Service from the Paymaſter of the Navy not drawing the Money out of the Bank, and afterwards advancing it to the Sub-Accountants?——No material inconveniences have ariſen.

Did any of the Sub-Accountants of the Treaſurer of the Navy derive any Advantage from the Monies drawn out of the Bank, and not immediately applied to the Public Service?——I cannot tell.

Did you derive any Advantage from the Monies drawn out of the Bank and not immediately applied to the Public Service?——I object to anſwer that Queſtion.

Upon what ground do you object to anſwer that Queſtion?

Under the fifth clauſe of the Act of 43d Geo. III. cap. 16.

Did all Monies drawn by the Paymaſter of the Navy from the Bank, between the years 1791 and 1799, paſs through the hands of Meſſrs. Coutts and Co?——No.

Did the greater part of the Monies paſs through the hands of Meſſrs. Coutts and Co?——Yes.

When are the Exchequer Fees paid upon the Money iſſued to the Treaſurer of the Navy?——When the Money is received from the Exchequer.

Out of what Monies are the Exchequer Fees paid on the Sums advanced to the Treaſurer of the Navy?

Out of Monies which the Treaſurer obtains from the Exchequer for that purpoſe, in conſequence of his Memorial to the Treaſury.

What Sums are uſually advanced at a time, by Order of the Treaſury, for paying the Fees on the Money iſſued out of the Exchequer to the Treaſurer of the Navy?

Three thouſand Pounds.

What is meant by the charge of Exchequer Fees, entered in the Account with the Monies ſtated to be in the hands of the Sub-Accountants of the Treaſurer of the Navy?

That is a Sum which remains unaccounted for at that period by the Treaſurer of the Navy, who probably paid away ſome part of it in Fees at the Exchequer, but had not received a clearing Bill from the Navy Office for the amount which he had ſo expended. Such clearing Bills are in general made out once a year, but there have been inſtances of their running on longer.

Mr. Trotter.

At what periods are ſuch clearing Bills uſually made out?
At the end of the year.

In whoſe hands is the Money lodged for the payment of Exchequer Fees, and what is the greateſt Sum advanced to him on that account?
The Money is lodged in the hands of the Accountant for paying Exchequer Fees, and the greateſt Sum advanced to him at a time is £. 3,000. and a ſolicitation for a further Sum of £. 3,000. is uſually made as ſoon as the Money in his hands upon that head is reduced under the Sum of £. 3,000.

Where is the Money received by the Treaſurer of the Navy, on Account of old Naval Stores, depoſited?
It is paid into the hands of the Caſhier of the Navy, being directed by the Navy Board to receive ſuch Payments.

Where does he depoſit ſuch Money?
He debits himſelf with it, and it becomes a part of his general Balance.

Does the Caſhier of the Navy apply to the Paymaſter for Money for carrying on the current Services, when he has ſufficient Sums in his hands received on Account of old Stores, to meet the current Services?
No, as it becomes a part of his general Balance.

Is the Money, ariſing from the Sale of old Naval Stores, included under any of the heads in the Account rendered to this Board of the Balances in the hands of the Treaſurer of the Navy.
Yes, it is included under the head of Money in the hands of the Caſhier of the Navy.

Ch. M. Pole. *Alex^r Trotter.*
Ewan Law.
John Ford.
Henry Nicholls.
W^m Mackworth Praed.

The further Examination of ALEXANDER TROTTER, Eſq. Paymaſter of His Majeſty's Navy; taken upon Oath, the 11th June 1804.

DOES the Paymaſter act as Deputy to the Treaſurer of the Navy in all the duties attached to the ſituation?
He does, except in the appointment of Officers and Clerks.

By what authority does he ſo act?——Under a general Power of Attorney.

What is the Salary of Paymaſter?——At preſent £. 800. per annum.

When was it increaſed to that Sum?
About three or four years ago, to the beſt of my remembrance.

Does the Paymaſter of the Navy pay or diſburſe any Money on the Public Account?——No.

Has it been uſual for him ſo to do?
Not within my recollection, excepting in the payment of Exchequer Fees, which I till within this few years was in the habit of diſburſing myſelf.

Who was Paymaſter of the Navy when the Act of the 25th of the preſent King, cap. 31. was firſt carried into execution, which directs, that the Money iſſued by the Exchequer ſhall be lodged in the Bank, and that the Services for which it is drawn out ſhould be ſpecified?——The late Andrew Douglas, Eſquire.

Did

Mr. Trotter.

Did he draw the Money out of the Bank and lodge it in the hands of private Bankers?——I do not know that he did.

Did he apply the Public Money in any way to his own private uſe or advantage?
I do not know that he did.

When did the practice of the Paymaſters drawing the Money out of the Bank, and lodging it in the hands of private Bankers, firſt obtain?
About the year 1787, as well as I can recollect (a).

Previous to that time were the Drafts upon the Bank, for the Money neceſſary for the ſeveral Departments, invariably given to the Sub-Accountants, and the Money received by them?——Generally, though not invariably.

In the inſtances where the Drafts were not given to the Sub-Accountants, to whom were the Drafts given, and by whom was the Money received at the Bank?
To Meſſengers and others employed in tranſacting that part of the buſineſs of the Pay Office.

To whom did the Meſſenger and others employed to receive the Money, in the inſtances where the Drafts were not given to the Sub-Accountants, pay over ſuch Money?——To myſelf, to the beſt of my recollection.

For what purpoſe was the Money ſo paid over to you?
To keep in my own hands until it ſhould be required to be re-iſſued.

What Sums did you uſually ſo keep in your own hands?
That I cannot recollect.

Did you derive any advantage from the Money which you ſo kept in your own hands?——I object to that Queſtion on the ſame grounds I have done before.

When the practice of drawing the Money out of the Bank and lodging it in the hands of private Bankers firſt obtained, was it done with the knowledge and approbation of the Treaſurer of the Navy?——It was.

In what manner was that Approbation conveyed to you?
Verbally, in conſequence of a converſation which I had with the Treaſurer at that time, in which I repreſented to him that I thought it would better expedite the Public Service, and add to the ſecurity of the Treaſurer, by leaving the Drafts in the Bankers hands to be placed to the Credit of the Accounts of the Sub-Accountants, by which the Treaſurer would avoid a conſiderable riſk in the neceſſity which at that exiſted of ſending into the Bank Checques, which were neceſſarily drawn payable to the Bearer, by the hands of common Meſſengers, who were at that time employed in carrying in ſuch Checques and almoſt daily in bringing out large Sums of Specie, which they received at the Bank in payment of thoſe Checques; and in adopting this mode, I conceived the Bankers became reſponſible for the amount of the Drafts ſo lodged in their hands.

If the Checques had been delivered to the Caſhiers of the Navy and Victualling, and the Deputy Paymaſter, as the Money became neceſſary for their ſeveral Departments, would not the reſponſibility have reſted with ſuch Sub-Accountants, and not with the Treaſurer of the Navy?
I apprehend it would, in ſo far as their private Fortunes could indemnify the Treaſurer of the Navy in caſe of any accident befalling the Drafts ſo put into their hands; but as I apprehend the Treaſurer muſt ultimately have been reſponſible for ſuch a Loſs, I looked upon it as my duty to adviſe him as I have ſtated.

Had any Loſs been ſuſtained by the former practice in the receipt of the Money?
I never heard that there had been any Loſs occaſioned by any ſuch accident.

Have the Treaſurers of the Navy ever been called upon to make good the Loſſes which may have been ſuſtained by the failure of their Sub-Accountants?
I do not remember that they ever have been.

Were

Mr. Trotter.

Were the ſame perſons employed to convey the Money from the private Bankers as had previouſly been employed to obtain it from the Bank?

Frequently, but as the diſtance was ſo much leſs to the Houſe of Meſſrs. Coutts and Co. than it had been to the Bank, the Caſhier of the Navy has been in the habit of ſending his principal Clerk for the Specie which he required to carry on the Public Payments.

Did the additional Security which you propoſed to the Treaſurer of the Navy, conſiſt only in carrying the Specie from the Houſe of Meſſrs. Coutts and Company to the Pay Office, inſtead of from the Bank?

I apprehend it likewiſe conſiſted in providing againſt the Loſs which would have attended the circumſtance of a Meſſenger either embezzling or loſing any of the Drafts, which being made payable to Bearer, I have been told by the Caſhiers of the Bank, muſt and would undoubtedly have been paid to any ſtranger preſenting the ſame.

Would there not be the ſame riſk of Loſs and Embezzlement by ſending for the Money from the private Bankers as from the Bank?

The ſame danger would exiſt in ſo far as reſpects the Sum of Money ſent for by the Office, but the riſk was obviated of loſing the whole amount of the Checque, by the Paymaſters filling up the Draft upon the Bank at the Bankers, and leaving it in their hands, and a ſmall part only of the Draft was required in Specie to carry on the Payments, as the Caſhier of the Navy was in the habit of making his principal Payments by Drafts on his own Account, at the Bankers, which being delivered to parties in payment of their Bills, became their property.

Was the practice of drawing the Money out of the Bank and lodging it in the hands of private Bankers, purſued with the knowledge and approbation of the ſucceeding Treaſurers?——It was. (b.)

In what manner were they informed of it?

I do not know by what means they were informed of this mode of carrying on that part of the buſineſs of their Office; but I am ſenſible that both of the ſucceeding Treaſurers were not unacquainted with the circumſtance.

From what circumſtances do you know that both the ſucceeding Treaſurers were informed of it?

From having had converſation with them reſpectively on the ſubject.

What is the date of Mr. Bragge's Order for putting a ſtop to that practice?

I do not remember.

Was it a written or a verbal Order?——The Orders were verbal.

By whoſe Order were the Caſhiers of the Navy and Victualling, and the Deputy Paymaſter of the Navy, directed to open Accounts with Meſſrs. Thomas Coutts and Co.?

I do not know that they had any Orders reſpecting ſuch circumſtance, although I may have expreſſed my wiſhes to them that they ſhould keep their Balances at the houſe of Meſſrs. Coutts and Co.

Did the drawing of the Money out of the Bank, and lodging it in the hands of Meſſrs. Thomas Coutts and Co. offer any facility or advantage to the Public Service, which might or could not be obtained by continuing the Money at the Bank until wanted for the Public Service?

I do not immediately apprehend any further advantage that could be obtained than thoſe which I have already deſcribed.

Was the Money received from the Bank at the houſe of Meſſrs. Coutts and Co. for the Services of the Sub-Accountants, placed immediately to their reſpective accounts, or firſt to your name, and only made over to their accounts by Draft, as occaſion required?——Both modes were practiſed.

Do

Mr. Trotter.

Do you know of any Perſon or Perſons (the Paymaſter of the Navy out of the queſtion) who have derived an Advantage, from drawing the Money out of the Bank and lodging it in the hands of private Bankers, or from applying to private uſe the Money iſſued out of the Exchequer for the Service of the Navy, ſince the year 1784?

(c.) No, I do not, to the beſt of my knowledge.

Are the applications made to you by the Sub-Accountants for Money in writing?

No; the practice is to apply for it verbally.

Are Accounts opened at the Bank in the names of the Caſhiers of the Navy and Victualling, and the Deputy Paymaſter, or with their reſpective branches?

Yes, there are Accounts opened for them in their reſpective names.

What is the uſual mode of directing the Money to be transferred at the Bank to the names of the different Sub-Accountants?

By an Order to that purpoſe upon the Caſhiers of the Bank.

Ch. M. Pole. *Alex^r Trotter.*
Ewan Law.
John Ford.
Henry Nicholls.
W^m Mackworth Praed.

ALTERATIONS and ADDITIONS, made by deſire of this Examinant, the 14th June 1804, to the Anſwers given by him on the 11th inſtant.

(a) I ſhould apprehend it was about the year 1786.

(b) To the Queſtion, "Was the practice of drawing the Money out of the "Bank, and lodging it in the hands of private Bankers, purſued with the "knowledge and approbation of the ſucceeding Treaſurers?"—I anſwered, "It was." But I beg more particularly to explain, that although the practice was certainly known to the ſucceeding Treaſurers, I can only ſay, with reſpect to their approbation of it, that I never had any commands to deſiſt from it until I received Mr. Bragge's commands to that purpoſe.

(c) To the Queſtion, "Do you know of any Perſon or Perſons (the Paymaſter "of the Navy out of the queſtion) who have derived any Advantage "from drawing the Money out of the Bank and lodging it in the hands of "private Bankers, or from applying to private uſe the Money iſſued out "of the Exchequer for the Service of the Navy, ſince the year 1784?" To which I have anſwered—"No, I do not, to the beſt of my knowledge." I have required a more explicit explanation of the Queſtion, and, upon ſuch explanation having been made to me, I object to the Queſtion on the ſame grounds on which I objected to a former Queſtion aſked on the 11th inſtant.

Ch. M. Pole. *Alex^r Trotter.*
Ewan Law.
John Ford.
Henry Nicholls.
W^m Mackworth Praed.

Mr. Trotter.

The further Examination of ALEXANDER TROTTER, Eſquire; taken upon Oath, the 14th June 1804.

WHAT is the explanation which you have received, and which leads you to object to the Queſtion—" Do you know of any Perſon or Perſons (the Paymaſter " of the Navy out of the queſtion) who have derived any Advantage from drawing " the Money out of the Bank and lodging it in the hands of private Bankers, or " from applying to private uſe the Money iſſued out of the Exchequer for the Service " of the Navy, ſince the year 1784?"

You have now explained to me, that you did not mean to aſk me whether any Perſon or Perſons, other than the Paymaſter of the Navy, had drawn Money from the Bank which had been iſſued out of the Exchequer for the Service of the Navy, and had lodged it in the hands of private Bankers, which I conceived the Queſtion purported when it was read to me on the 11th inſtant.

Do you know of any Perſon or Perſons (the Paymaſter of the Navy out of the queſtion) who have derived any advantage from Monies or Bills iſſued out of the Exchequer for Naval Services?——I object to anſwer that Queſtion.

Why do you object to anſwer that Queſtion, as it does not relate to yourſelf, but to other Perſons?

It ſo far relates to myſelf, that it is poſſible I might be implicated in the Anſwer.

Do you object to anſwer the preceding Queſtion becauſe it may criminate, or tend to criminate you, or to expoſe you to any Pains or Penalties?

I do, in ſo far as it may expoſe Irregularities in the mode of my tranſacting the buſineſs of the Pay Office, which, in many inſtances, were unavoidable, during the long period in which it was under my management.

The Queſtion to which you have objected does not relate to Irregularities in the mode of your tranſacting the buſineſs of the Pay Office, but calls upon you to ſtate, whether you know any Perſon or Perſons (the Paymaſter of the Navy out of the queſtion) who have derived any advantage from Monies or Bills iſſued out of the Exchequer for Naval Services; you are deſired to give a direct Anſwer to that Queſtion, or to ſtate whether you object to it becauſe it may criminate, or tend to criminate you, or to expoſe you to any Pains or Penalties?

Conceiving that Irregularities in the management of Public Money may tend to expoſe me to Pains and Penalties, I object to the above Queſtion, believing that my Anſwer may tend to diſcover ſuch Irregularities.

Do you know of any Perſon or Perſons (the Paymaſter of the Navy out of the queſtion) who have derived any advantage from Monies or Bills not iſſued out of the Exchequer, but which have otherwiſe come into the hands of the Treaſurer of the Navy, or any other Perſon on his account, being applicable to Naval Services?

The Monies ariſing from ſources of this deſcription have been ſo much blended with Monies iſſued from the Exchequer, that I am under the neceſſity of offering the ſame objection to make any anſwer to this Queſtion.

Have any of the Treaſurers of the Navy derived advantage from Monies or Bills iſſued out of the Exchequer for Naval Services, or from other Monies or Bills applicable to Naval Services, ſince 1ſt January 1786, when you became Paymaſter?

As I have already ſtated that I do not recollect any inſtances where others have drawn upon the Bank for Monies iſſued for Naval Services than myſelf, I therefore object to this Queſtion.

Did Mr. Tierney, while he was Treaſurer of the Navy, derive any advantage from Monies or Bills iſſued out of the Exchequer for Naval Services, or from other Monies or Bills applicable to Naval Services?——I cannot tell.

Have

Mr. Trotter.

Have you any reaſon to believe that Mr. Tierney, while he was Treaſurer of the Navy, did derive any advantage from Monies or Bills iſſued out of the Exchequer for Naval Services, or from other Monies or Bills applicable to Naval Services?

No.

Did Mr. Bragge, while he was Treaſurer of the Navy, derive any advantage from Monies or Bills iſſued out of the Exchequer for Naval Services, or from other Monies or Bills applicable to Naval Services?——I do not know that he did.

Have you any reaſon to believe that he did?——I have not.

Did Mr. Ryder, now Lord Harrowby, while he was Treaſurer of the Navy, derive any advantage from Monies or Bills iſſued out of the Exchequer for Naval Services, or from other Monies or Bills applicable to Naval Services?

I do not know that he did.

Have you any reaſon to believe that he did?——I have not.

Did Mr. Dundas, now Lord Melville, while he was Treaſurer of the Navy, derive any advantage from Monies or Bills iſſued out of the Exchequer for Naval Services, or from other Monies or Bills applicable to Naval Services?

The length of period during which I acted under Mr. Dundas, now Lord Melville, had been productive of ſo many different occurrences which occaſioned deviations from the uſual mode of carrying on the buſineſs of the Pay Office, that Irregularities may have occurred, whether neceſſary or not for the ſervice of the Government, of which he was a Member, muſt be beſt known to himſelf; but at any rate, as whatever Monies may have been drawn from the Bank for ſuch Services muſt have been drawn by myſelf, I feel myſelf ſo far implicated in ſuch irregular tranſaction, as to induce me to beg to object to giving an anſwer to this queſtion.

What were the deviations which occurred in the uſual mode of carrying on the buſineſs of the Pay Office, during the time that Mr. Dundas, now Lord Melville, was Treaſurer, to which you have alluded in your preceding anſwer?

It is impoſſible to remember the whole of ſuch deviations.

Do you recollect any of them, and ſtate thoſe that you do recollect?

In the confidential ſituation in which I acted under Lord Melville, his Lordſhip communicated to me many circumſtances which I do not conſider myſelf at liberty to relate; others he did not explain himſelf to me upon; I only judge of his having at one time employed a conſiderable Sum in the Secret Service of Government, as it was returned to me by Mr. Long for the purpoſe of putting it again into the Bank: but as I feel in making explanations of this nature I may go further than it is proper for me to do, I beg once more to decline all further Anſwer to this Queſtion upon the ground which I have already ſtated.

When was the Sum ſo advanced, what was the amount, and when was it returned?

I have already ſtated my reaſons for begging to decline anſwering any further Interrogatories on this ſubject.

Did the differences, or any part thereof, which appear by the Official Account rendered on 2d February 1803, between the Sums with which the Treaſurer of the Navy ſtood charged, excluſive of the Sums advanced to his Sub-Accountants on 31ſt December in each year, from 1790 to 1802 incluſive, and the Sums ſtanding in his Name at the Bank at thoſe periods, ariſe from Money applicable to Naval Services being advanced by you to the Treaſurer, or to any Perſon on his account, or to Drafts on the Bank having been given by you to the Treaſurer, or to any Perſon on his account?

I beg, upon the ſame grounds on which I have before done, to decline making any Anſwer to further Interrogatories upon the ſubject of extra-official tranſactions with Lord Melville.

Have

Mr. Trotter. Have you any reaſon to believe that Mr. Dundas, now Lord Melville, during the time he was Treaſurer of the Navy, derived any advantage from Monies or Bills iſſued from the Exchequer for Naval Services, or which were otherwiſe received as applicable to Naval Services?——I object as before.

Alex^r Trotter.

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.
W^m Mackworth Praed.

The further Examination of ALEXANDER TROTTER, Eſquire, Paymaſter of His Majeſty's Navy; taken upon Oath, the 15th June 1804.

WHILE you was Paymaſter, were any other Monies advanced or paid over by you to Lord Melville, or any Perſon on his account, beſides the Sum you have ſaid was returned to you by Mr. Long?

I have already declared, that I had drawn the whole Money from the Bank during the time I acted as Paymaſter of the Navy; and conceiving, as I have already ſtated, that Irregularities in the management of the Public Money may tend to make me liable to Pains and Penalties, and that a further explanation might lead to the diſcovery of ſuch Irregularities, upon this ground therefore I object to this Queſtion.

Has all the Money paid over to Lord Melville, while Treaſurer of the Navy, or to any Perſon on his account, been returned to the Bank, or to any of the Sub-Accountants, for the purpoſe of being applied to the Public Service?

All, to the beſt of my knowledge, excepting Balances which he may ſtill have in his hands upon his Accounts as Ex-Treaſurer of the Navy, or be and remain in my hands applicable to the final ſettlement of his Accounts as Ex-Treaſurer of the Navy; which Sums, to the beſt of my knowledge and belief, have not been directed by any Act of Parliament to be kept in the Bank.

During the time that you have been Paymaſter, have the ſeveral Treaſurers of the Navy, upon their reſignation or removal, transferred to their reſpective Succeſſors the Balances of Caſh, with which they reſpectively ſtood charged?

They have, to the beſt of my knowledge.

On what account were the Balances left in the hands of Lord Melville, as Ex-Treaſurer of the Navy, which you have alluded to?

They are Balances of Monies which had been impreſted into his hands to pay Naval Services, and which have, in the greater part, been aſſigned for payment; but the Perſons in whoſe favour ſuch Aſſignments have been made have not yet demanded payment; and they alſo include Sums impreſted into his hands to pay Exchequer Fees, in the manner which I have deſcribed in a former part of my Evidence, and which is not yet exhauſted; and likewiſe in Overpayments, and Payments made to perſonated Seamen, which have not yet been allowed Lord Melville, as his Accounts as Ex-Treaſurer of the Navy have not yet been finally paſſed.

Have ſuch Balances been paid over to Lord Melville, or to any Perſon on his account, and when?

The Monies remaining upon his firſt Account, as Ex-Treaſurer of the Navy, have been wholly paid over to him, and remain in his hands, ſubject to pay thoſe Aſſignments, if he ſhould be called upon for ſuch Payments, until his Account ſhall be finally paſſed. To the beſt of my knowledge the above Balance was paid over to him about the time he reſigned his ſituation as Treaſurer of the Navy, in the year 1800.

Does

Mr. Trotter.

Does the Paymaſter of the Navy give any, and what Security, upon his appointment to that Office?——No.

Does he take any Oath for the due performance of the duties of that Office?
No.

Are you or have you been a Partner in the Houſe of Meſſrs. Thomas Coutts and Company ſince the 1ſt January 1786?——I have not.

Have you been in any way intereſted in the Profits of the Houſe of Meſſrs. Thomas Coutts and Company within the above period?——I have not.

Who were the Partners in the Houſe of Meſſrs. Thomas Coutts and Company, during the time that the Money applicable to Naval Services was lodged in their hands?
Mr. Coutts himſelf, Mr. Edmund Antrobus, Mr. Coutts Trotter, and Mr. Edward Majoribanks, and I think Mr. John Antrobus, for a part of the time, but I am not certain.

How was the Money drawn by you from the Bank, or received by you from other ſources, applicable to Naval Services, and lodged in the hands of Meſſrs. Coutts and Company, placed to account?
Sometimes to the credit of my own Account, and ſometimes to the credit of the Accounts of the Sub-Accountants.

Was it placed to your Account as Paymaſter of the Navy, or to your private Account?——To my private Account.

Has the Public ſuffered Loſs by the failure of any of the Sub-Accountants of the Treaſurer of the Navy while you have been Paymaſter?
I remember but one inſtance of any ſuch Loſs.

Who was that Sub-Accountant, and what was the amount of the Loſs ſuſtained by the Public?
Mr. Adam Jellicoe, Deputy Paymaſter of the Navy; but the amount of the Loſs ſuſtained I cannot ſpeak to without account.

By what circumſtances was ſuch Loſs ſuſtained?
I believe from his having entered into a ſpeculation with a Relation of his own, Mr. Henry Cort, with whom he was connected in an Iron Work.

When did the Public ſuſtain ſuch Loſs?
He had been called upon by the Treaſurer as well as myſelf, repeatedly, to make good his Balance, which he explained he had difficulty in doing, and begged for further time, and at the ſame time gave ſufficient reaſons for the Treaſurer and myſelf to grant him that further indulgence, as we believed from thoſe reaſons that it would ultimately prove moſt for the Public benefit; and I muſt here obſerve, that his embarraſſment commenced at a much earlier period than the time at which Mr. Dundas was firſt appointed Treaſurer of the Navy, as appears by a Letter which was found at his deceaſe in his ſtrong box, addreſſed to the Treaſurer.

When did Mr. Jellicoe die?——I ſhould think about the year 1790.

How long previous to his death was he firſt called upon to pay up his Balances?
Many years, but I cannot recollect the circumſtance.

Did he retain his ſituation of Deputy Paymaſter to the time of his death?——Yes.

At what periods are the Accounts of the Treaſurer of the Navy made up?
To the 31ſt December of each year.

How long after thoſe periods have they been uſually forwarded to the Commiſſioners for auditing the Public Accounts?
There has been no determined time.

Mr. Trotter.

Has it been uſually done in the ſucceeding year?——I believe not.

To what period have the Accounts of the Treaſurer of the Navy been forwarded to the Commiſſioners for auditing the Public Accounts?

My recollection does not enable me to give an accurate Anſwer to that Queſtion.

Have the Commiſſioners for auditing the Public Accounts frequently called for the Annual Account of the Treaſurer of the Navy, and have they been regularly furniſhed when called for?

They have frequently called for the Annual Accounts of the Treaſurer of the Navy, and the Treaſurer has complied with their requiſition at all times when it was in his power; but, from the great increaſe of the current buſineſs in the Navy Pay Office, they are now more in Arrear than uſual.

Have the Accounts of the Treaſurer of the Navy, to the 31ſt December preceding your late removal, been preſented to the Commiſſioners for auditing Public Accounts?

Not yet.

Have the Commiſſioners for auditing the Public Accounts ever called on the Treaſurer or Paymaſter of the Navy for an Account of the Balances with which the Treaſurer ſtood charged?

The Treaſurer tranſmits the whole of his Annual Account to the Commiſſioners for auditing the Public Accounts as ſoon as it is completed, by which they are informed of the Balance, but an Account of the Balances has never been ſpecifically called for to the beſt of my knowledge.

Alex^r Trotter.

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.
W^m Mackworth Praed.

The further Examination of ALEXANDER TROTTER, Eſquire, Paymaſter of His Majeſty's Navy; taken upon Oath, the 19th of June 1804.

AT what periods do the Caſhiers of the Navy and Victualling, and the Deputy Paymaſter of the Navy, ſtate their Accounts to the Treaſurer or Paymaſter of the Navy, for the purpoſe of ſhewing their Balances?

The Caſhier of the Navy and the Caſhier of the Victualling make ſuch Statements to the Paymaſter of the Navy every fortnight, and the Deputy Paymaſter every month.

Are ſuch Statements preſerved in the office of the Treaſurer of the Navy?

They have only been required to make ſuch Statements unto the Paymaſter for his information, in order to enable him to judge of their Balances, and he does not look upon it that they are Vouchers properly belonging to the Treaſurer of the Navy, and they have not, therefore, been uniformly preſerved.

How are they acquitted of the Sums they pay, and at what periods are their Accounts ſettled?

They are acquitted of the Sums they pay by rendering Accounts of their Receipts and Diſburſements, which are checked by Clerks appointed for that purpoſe in their reſpective Departments, who compare ſuch Accounts with the Vouchers upon which the Sums ſtated have been paid, and who affix their Initials to ſuch Accounts. They are afterwards laid before the Paymaſter of the Navy, who, if he thinks it neceſſary, may alſo compare the Sums ſtated to have been paid with the Vouchers; but from the check which he is ſenſible

the

Mr. Trotter.

the Navy Office have upon the whole tranſaction, and from the Examination which has been made, as already ſtated by the Clerks of the Department, he ſeldom detains the Accounts in his hands longer than until he affixes his Signature; and ſuch Accounts are tranſmitted to the Navy Board every fortnight, ſhewing the tranſactions of the Caſhiers of the Navy and Victualling, and every month ſtating thoſe of the Deputy Paymaſter of the Navy.

At what periods do the Treaſurer of the Navy's Clerks at the Out-Ports ſtate their Accounts?——Monthly.

How are they acquitted of the Sums they pay, and at what periods are their Accounts ſettled?

By rendering Accounts monthly to the Deputy Paymaſter of the Navy, and which are incorporated with his Account of Receipts and Payments in Town, and the return of which is made monthly to the Navy Office; and ſimilar Accounts, I believe, are made up at the Out-Ports by the Clerks of two Departments of the Navy Office, and which are tranſmitted by them at the ſame periods to the Navy Board, and which Payments are controuled by the reſiding Commiſſioners of the Navy.

Has it been uſual, and at what periods, for the Treaſurer or Paymaſter of the Navy to ſend Perſons to the Out-Ports for the purpoſe of aſcertaining whether the Treaſurer's Clerks had in their hands the Balances with which they ſtood charged?

Several years ago, I, as Paymaſter of the Navy, viſited the Ports of Portſmouth, Plymouth, and Chatham, for ſuch purpoſe, but I have not thought it neceſſary to repeat ſuch precaution, nor has any other Perſon in my time been ſent to the Out-Ports for ſuch purpoſe, although I have thought it proper from time to time to direct the whole of the Clerks of the Treaſurer of the Navy at each reſpective Out-Port, to certify that they had actually ſeen and told over the Money ſtated by the Chief and Second Clerk to be in their Cuſtody.

Is it uſual to iſſue Exchequer Bills from the Exchequer for the Service of the Navy?——Yes.

To whom are ſuch Exchequer Bills iſſued?——They are iſſued to the Bank.

What Perſons are employed to ſell them, and to whom do they pay the produce of ſuch Bills?

The Exchequer Bills iſſued to the Bank have immediately been drawn out, and have, I believe, been uniformly placed in the hands of Meſſrs. Goldſmids for ſale, who have paid over the produce to the Bank for the Treaſurer of the Navy, in ſuch proportions and at ſuch periods as directed by the Treaſury.

By what authority does the Treaſurer of the Navy draw the Exchequer Bills from the Bank, and place them in the hands of Meſſrs. Goldſmids for ſale?

By directions from the Treaſury.

Are ſuch directions written or verbal?——Only verbal.

As the Exchequer Bills are iſſued to the Bank for the Service of the Navy, why is not the whole produce of ſuch Bills paid immediately into the Bank by Meſſrs. Goldſmids, on account of the Treaſurer?

Becauſe no greater Sums of Money are paid into the Treaſurer's Hands at a time than are thought neceſſary by the Treaſury to carry on the current buſineſs, although ultimately the whole principal Sum of the Bills has been paid in.

What allowance has been made to Meſſrs. Goldſmids for the Sale of the Exchequer Bills?——This does not come within my knowledge.

To whom has Meſſrs. Goldſmids accounted for the Produce of ſuch Bills?

I believe to the Navy Board.

When

Mr. Trotter.

When did Mr. Dundas, now Lord Melville, firſt reſign the office of Treaſurer of the Navy?——I think in the year 1783.

Have his Accounts, for the period immediately preceding that Reſignation, been delivered to the Commiſſioners for auditing Public Accounts?——Not yet.

What circumſtances have prevented their being delivered?

Principally from the great increaſe in the current buſineſs of the Pay Office.

Are the Accounts of the Treaſurers of the Navy as much in Arrear as they were when the Accountant's Branch was eſtabliſhed for the purpoſe of bringing up the Treaſurer's Accounts?——No, they are not.

Have the Clerks in that Branch, ſince its eſtabliſhment, been generally employed in bringing up the Accounts of the Treaſurers of the Navy?

The Paymaſter of the Navy has found it neceſſary, from the great increaſe of Buſineſs in the Office, particularly ſince the commencement of the late War, to employ the greateſt part of the Clerks in this Branch upon the current Buſineſs, in order to avoid, as much as poſſible, the neceſſity of applying for the appointment of new Clerks; and alſo, finding that Clerks who are in ſome degree informed upon the general Buſineſs of the Office, could be more advantageouſly employed ſo as to render effectual aſſiſtance in the other Branches of the Office upon which the current Buſineſs more particularly preſſed.

Have the Accounts of any of the Treaſurers of the Navy, ſince the period of Lord Melville's Reſignation, been delivered to the Commiſſioners for auditing the Public Accounts?

The Annual Accounts of the Treaſurers of the Navy, the firſt ending the 31ſt December 1786, have been delivered into the Auditors of Public Accounts, I believe, as far up as to the 31ſt December 1798 or 1799.

Alexr Trotter.

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.
Wm Mackworth Praed.

The further Examination of ALEXANDER TROTTER, Eſquire, Paymaſter of His Majeſty's Navy; taken upon Oath, the 25th July 1804.

WHAT was the aggregate Amount with which the Treaſurer of the Navy ſtood charged on 31ſt December 1799, by the Accounts rendered to the Navy and Tranſport Boards?

Six hundred and eighty-ſeven thouſand ſix hundred and twenty-three Pounds eighteen Shillings and a Farthing.

Does the Paymaſter of the Navy, in the Monthly Accounts rendered to the Navy Board, ſtate the Sums the Treaſurer of the Navy ſtands charged with under each reſpective Head of Service?——No.

Does the Paymaſter of the Navy ſtate in the Monthly Accounts to the Navy Board, the aggregate Amount of the Money with which the Treaſurer of the Navy ſtands charged, under the Heads of Navy and Victualling reſpectively?

The Treaſurer of the Navy, in his Monthly Accounts, ſhews the Receipts and Diſburſements in each Department, and which are reſpectively brought to a Balance exhibited in ſuch Accounts to wit, in the Navy Department, in the Victualling Department, in the Sick and Hurt Department, in the Tranſport Department, in the Priſoners of War Department, and in the Seamen's Wages Department.

Under

Mr. Trotter.

Under what ſeparate Heads did the Treaſurer ſtand charged with the Sum of Six hundred and eighty-ſeven thouſand ſix hundred and twenty-three Pounds eighteen Shillings and a Farthing?

	£.	s.	d.
Upon his Certificate to the Navy Board -	290,910	19	9¼
D° - to the Tranſport Board - - - - -	31,760	16	7
D° - D° - upon Account of Priſoners of War	3,731	1	10
D° - to the Navy Board upon the Pay Branch	210,965	2	3¼
D° - to the Victualling Board - - - -	150,255	17	5¼
£.	687,623	18	0¼

Do the Accounts of the Paymaſter of the Navy, rendered Monthly to the Navy Board, ſhew the Sums with which the Treaſurer ſtands charged under the Heads of Service you have enumerated?

I have already ſaid, that he ſtands charged with a Balance in each of the Certificates above ſpecified, which reſpectively ſhew the Amount for which he is charged on each of the Heads of Service above alluded to.

Under what Head of Service does the Treaſurer of the Navy charge himſelf in his Monthly Accounts rendered to the Navy Board, with the Money iſſued to him from the Exchequer for the payment of Exchequer Fees?

He charges himſelf with the Money he receives upon the Head of Exchequer Fees, in his Monthly Certificate to the Navy Board, under the Head of "Navy."

Has it been uſual to iſſue Exchequer Bills for carrying on the current Services of the Navy, from the time of your firſt appointment as Paymaſter?

I believe it has occaſionally.

In what Manner were they diſpoſed of previous to the year 1797, when Meſſrs. Goldſmids were employed to ſell them?

I believe they were given to the Public at par, but I cannot ſpeak accurately to this; but only, that I have never had any intereſt, directly or indirectly, in the negociating of them; and, in order to remove as far as poſſible any impreſſions which may lay upon the minds of Gentlemen acting under this Commiſſion of my having acted any way improperly in my Public Situation, with regard to my management of the Public Money, I have made out a General Statement of the tranſactions of my Paymaſterſhip, which I beg may be attached to my Evidence.

Has it been uſual to iſſue Exchequer Bills for carrying on the current Service beſides thoſe iſſued from time to time for paying off the Debt of the Navy?

Certainly not uſual, and I do not recollect any inſtance of their having been iſſued but for paying off the Debt of the Navy prior to the period when they were iſſued to Meſſrs. Goldſmids, although it is now mentioned to me that Exchequer Bills have been iſſued to one of the Sub-Accountants.

Under what Heads has the Money iſſued for Naval Services been lodged in the Bank?

I do not know that it has been lodged under different Heads of Service, but merely put to the credit of an Account raiſed for the Treaſurer for the time being.

In whoſe poſſeſſion is the Letter addreſſed to the Treaſurer of the Navy by the late Mr. Jellicoe, which was found in his Iron Cheſt at the time of his death, and mentioned in your former Examination?——In mine.

When was it firſt known to you that there was a Deficiency in the Balance in Mr. Jellicoe's hands?——I cannot tell preciſely.

Mr. Trotter.

Was the amount of his Deficiency immediately aſcertained upon the diſcovery?

No, I believe not.

Was the Amount aſcertained at any time previous to his death?

It was, but I believe not accurately until about the time that an Extent was iſſued againſt his Property, which happened very ſhortly before his death.

Alex^r Trotter.

Ewan Law.
John Ford.
Henry Nicholls.

AS many of the Queſtions you have thought proper to aſk me appear to me to be intended to enable you to judge, whether, in conſequence of my having been ſuppoſed to derive Advantages from the uſe of Money in my hands, the Public have ever ſuffered any Loſs, or experienced any inconvenience by delay or interruption in the Payments which have been made under my direction, I muſt beg leave to ſtate the following circumſtances:

In the firſt place, I deſire to ſtate, in the moſt explicit terms, that the Amount of Money iſſued from the Exchequer, or otherwiſe, paid to the Treaſurer of the Navy, did not depend upon me, nor upon the Treaſurer, whom I repreſented;* that it was not in my power to increaſe or diminiſh the Sum under my care by one Farthing, ſuch Amount being determined excluſively by the Navy, Victualling, Sick and Hurt, and Tranſport Boards, who reſpectively fix the Amount from their own views of its neceſſity.

* *With the exception, as I have ſtated in a former part of my Evidence, of the Money deſtined to pay Exchequer Fees, which is iſſued in Sums of £. 3,000. at a time, at the requeſt of the Paymaſter, when the Sum in hand is reduced below £. 3,000.; but the management of this ſmall Fund has, ſince the year 1800, been entruſted to, the care of the Officer appointed to manage the buſineſs at the Exchequer.*

In the next place, I ſtate with equal preciſion, that of a Sum exceeding One hundred and thirty-four Millions, which, under the regulation of the Act * directing the Money to be iſſued to the Bank, was put under my direction, commencing with my Appointment to the Office in 1786, and ending with my Reſignation of the Office of Paymaſter laſt year, not one Penny (except a Sum of £. 605. which I have ſtated to the Navy Board as an official error) remains in my poſſeſſion, or in that of any of my Principals; nor in the payment of all that Sum has there ever been the leaſt delay or loſs*, or interruption, every demand having been ſatisfied, and the Balance which remained having been paid over to my Succeſſor.

25 *Geo.* III. *Cap.* 31.

* *Note. I conſider the Loſs which Government ſuſtained by the failure of Mr. Jellicoe to have actually taken place prior to* 1782, *as appears by a declaration of his Embarraſſments at that period dated in that year.*

With regard to the mode in which this has been done, I feel myſelf equally free of blame. In the Year 1785 an Act * of Parliament paſſed, directing, that all Iſſues to the Treaſurer of the Navy from the Exchequer ſhould be placed to his credit at the Bank of England, and be drawn from thence by Drafts, ſpecifying the Heads of Service for which it was wanted. Theſe directions have accordingly been invariably followed; but to make every individual payment of each Department of an extenſive Office by ſuch Drafts could never be the intention of the Act, nor were ſuch Payments ever attempted to be ſo made either by me or by my Predeceſſor or Succeſſor in office; accordingly, Sums were drawn by me from the Bank in groſs to form Funds for the ſatisfaction of ſuch Payments, of the amount of which, I, as repreſenting the Treaſurer, was left excluſively to judge. While the Office continued in Broad Street, and was conſequently near the Bank, ſuch Balances under my care were comparatively leſs. When it was removed to Somerſet Place, and both the riſk of carriage and the inconvenience of ſending for Supplies became greater, the Sums under my care were of courſe augmented, and then, as well as for ſecurity and accuracy, as to facilitate my Payments, I had recourſe to the aſſiſtance of a private Banker, for which I had previouſly the expreſs approbation of the Treaſurer then in office, and which

* 25 *Geo.* III. *Cap.* 31.

which I do not consider as the least departure from the letter or spirit of the above Act. *Mr. Tatter.*

As the Aggregate of Balances under the charge of the Treasurer of the Navy will, upon a review, appear very large, it must be recollected, that he acts as Banker to four great Public Departments,* who pass their Accounts separately, and have no connection with each other, and who from experience, find the mode of keeping the several Heads of Service distinct the most convenient; but whether the Aggregate be great or small, I repeat, was no care of mine. My duty was to have a sufficiency of these Funds, at every moment, in such a shape as to satisfy every authorized demand, and in the execution of this duty, I claim merit in having so fulfilled it, that every Claimant was not only paid without hesitation or interruption, but in the way most convenient to himself.

* *The Navy Board, Victualling Board, Sick and Hurt Board, and Transport Board.*

The end of Public Satisfaction having been thus attained, and admitted by those who have had connections with the Office, by the Boards who have controuled it, and by the Officers and Clerks who have acted under me, I cannot conceive it will be imputed to me as a fault, that in the management of Sums which, in case of any accident having happened, were of a magnitude to have overwhelmed me, I have consulted my own safety and that of the Public, in lesser arrangements, by keeping considerable Sums in my own hands and in those of a private Banker, which lessened the frequent risk attending the carrying the Drafts to the Bank, and obtained me greater facilities in checking my Accounts. No negative is put upon my making such arrangement by the only Act * that bears upon the subject, and to these, perhaps, is principally owing the exemption from any error or delay in the whole of my public duty.

* 25 *Geo.* III. *Cap.* 31.

But it is now unnecessary to dwell upon the merits of the mode I followed in the former part of my Paymastership, as, in the latter part of it, the mode now adopted was introduced; and from that period till the present moment, no Money has been in my hands for the purpose of preparatory supply of Funds to the Cashiers and Paymasters.

It is no doubt generally presumed, that Advantages are derived from the use of Public Money by those in whose hands it lies. I have myself, no doubt, though I cannot prove it, that such Advantages were enjoyed by my Predecessors. It is evident, from what I have stated, that they might have been enjoyed by them with honour and with safety to the Public; and the exceeding smallness of the Salary of Paymaster, when compared with the immense extent of the trust and responsibility reposed in him, and with the complete devotion of his whole time to the service of the Public, affords a presumption that such Advantages have been considered as forming a part of the remuneration of so anxious and confidential a charge: at the same time, I by no means pretend to assert, that the use of such Advantages can be shewn to be any where distinctly recognized and sanctioned by Law.

Under these circumstances alone it is, that being kept in ignorance of the views with which this investigation is conducted, I feel myself bound, in consideration of my own personal safety, to make no admission whatever upon the subject.

After this general Explanation, I beg leave to bring the whole subject into a short and connected Statement, and to illustrate it with the figures which relate to the transactions of my Paymastership.

I affirm, 1st. That I have never had it in my power, from the nature of my appointment, to augment the Balances of the Treasurer of the Navy, or to create unnecessary Balances in his hands.

2d. That no Payments, in reduction of his Balances, can be made by the Treasurer of the Navy, but under direction of the Boards.

3d. That every Payment, which the Boards have directed the Treasurer to make, during the period of my being in office, has *actually* been made by him without the smallest interruption, hesitation, or delay, and that the Balance remaining in my hands was left with the Treasurer at the time I left the Office.

4th. That there had been imprested into the hands of the Treasurer of the Navy, and

Mr. Trotter.

and into the Bank, upon his account, between the 31ſt of December 1785 and the 31ſt of July 1803, the Sum of - - - - - £.134,169,233 14 11¼

That Accounts have been delivered into the ſeveral Boards, ſhewing Diſburſements for the ſame period, amounting to - - - - - - - - - 133,606,984 12 10¾

Balance - - - - - £. 562,249 2 1

5th. That no Loſs has accrued upon the numerous Payments attending ſuch Diſburſements, excepting in the Sum of £.462. 15. 6. being the amount of Sums due to Seamen whoſe Wages had been fraudulently obtained by others perſonating them, and trifling Sums ariſing from errors in the calculation of Seamen's Wages.

6th. That, as I have already ſtated, I left the aforeſaid Balance, £.562,249. 2. 1. of the Current Account of the Treaſurer of the Navy, when I retired from Office upon the ſaid 31ſt day of July 1803, inveſted in the following manner: viz.

	£.	s.	d.
In the Bank, on account of the Right Honourable George Tierney	265,532	11	5
In the hands of his Caſhier in the Navy Department - -	13,662	1	8
In the hands of his Caſhier in the Victualling Department -	11,941	1	0½
In the hands of his Deputy Paymaſter - - - - - -	6,217	18	1½
In the hands of his Caſhier, for paying Allotments - - - - - -	5,789	4	11½
In the hands of his Caſhier, for paying Wages at Portſmouth - - -	79,093	2	0½
In the hands of his Caſhier, for paying Wages at Plymouth - - - -	73,842	3	9½
In the hands of his Caſhier, for paying Wages at Sheerneſs and Chatham -	90,161	16	0½
In the hands of his Caſhier, for paying Exchequer Fees upon a current Account	15,546	7	7
And in Payments to perſonated Seamen, not yet allowed - - - - - -	462	15	6
Making the full Balance, as above ſtated - - - - -	*£.562,249	2	1

** This Statement has no reference to the firſt part of Lord Melville's laſt Treaſurerſhip, ending 31ſt of December 1785, which was neceſſary to be made up as an Ex-Treaſurerſhip; and in a former part of my Evidence, I have ſtated a Balance on that Account, and which Returns from the Office have informed you amount to the ſum of £.4,951. 15s. 3d. to be remaining in my hands for the purpoſe of ſatisfying demands, which are ſtill liable to be made upon it, and to which muſt be added a ſum of £. 533. which has been notified to the Navy Board as having been over certified.*

The whole of the above Statements can be checked and verified by a Reference to the Public Accounts of the Office, which, poſſeſſing internal Evidence of the Facts, I did not think it would have been neceſſary for Gentlemen acting under the preſent Commiſſion to have looked for ulterior Evidence of the Management of Money which has not even been alledged to be deficient, at the painful Expence of an expoſure of my private concerns, obtained through the means of my moſt confidential Friends; and, I truſt, that no heſitation which I may have ſhewn upon the former part of my Evidence may be conſidered as an admiſſion of having acted improperly, but entirely as proceeding from the caution that every Man ought to obſerve under circumſtances which might eventually expoſe him to Pains and Penalties not apprehended in the courſe of Buſineſs, but a conſequence certainly neceſſary to be guarded againſt at this time, from my Ignorance of the motive which has led to an inveſtigation of my public Conduct ſo ſtrict and unexpected, extending even to Evidence drawn from my Banker of my private Tranſactions, which I do not conſider to be authoriſed by your Act of Parliament *: And I take this opportunity of proteſting againſt any Information, thus, obtained upon Tranſactions not connected with any of the Public Departments ſpecified in the above Act, and more eſpecially from Perſons imperfectly informed, who can only ſpeak on belief or conjecture as to their nature.

* 43 *Geo.* III. *Cap.* 16.

Alex^r Trotter.

25th July 1804.

Mr. Trotter.

The following ADDITION was made by Mr. TROTTER, this 22d January 1805, to the General Statement delivered by him on 25th July 1804.

IN the Statement which I delivered to this Board upon the 25th of July laſt, it was ſtated, That there had been impreſted into the hands of the Treaſurer of the Navy, and into the Bank on his Account, between the 31ſt December 1785 and 31ſt of July 1803, the Sum of £. 134,169,233. 14s. 11¼d.

The Clerks who had made out that Account have ſince informed me, that a miſtake of ten Pounds had occurred in caſting it, which ought to be deducted from the above Amount; and that they had alſo omitted to include in the Account the Amount of Sums received by the Treaſurer in that period, with which he had charged himſelf in his Victualling and Pay Branch Voluntary Charges, and they had included Sums which the Treaſurer had charged himſelf with in his Annual Account, as having abated from perfect Bills, for the full Amount of which he had taken credit. Theſe alterations equally affect both ſides of the Account, which, as beforementioned, I had delivered to this Board upon the 25th of July laſt, but do not in any reſpect affect the Balance therein ſtated to have been left when I retired from Office at the end of that period in the hands of the Right honourable George Tierney and his Sub-Accountants; and I only trouble you with this for the ſake of accuracy.

Alex^r Trotter.

The further Examination of ALEXANDER TROTTER, Eſquire, Paymaſter of the Navy; taken upon Oath, the 19th of October 1804.

DOES your Account with Meſſrs. Coutts and Co. entitled your "Paymaſter's Account," contain only an Account of the Money received by you for the Payment of Exchequer Fees and other contingencies, and of the Payments made for thoſe purpoſes?

I beg leave to object to this Queſtion, and to all other Queſtions reſpecting my Accounts with Meſſrs. Coutts and Co. which I had conſidered as of a private nature, but which, if conſtrued otherwiſe, it is not impoſſible may be deemed irregular; and a further explanation of them might, in diſcovering thoſe irregularities, tend to expoſe me to Pains and Penalties.

Do you conſider your Account with Meſſrs. Coutts and Co. entitled "Paymaſter to the Navy," an Account of a private nature?——I do.

Upon what ground do you ſo conſider it?

Becauſe it is an Account which I have kept at my private Banker's, of Monies for which I was only accountable in my Public Accounts, and my Public Accounts will ſhew that I have ſatisfied all the demands which were made upon me for that Service.

Was your Account with Meſſrs. Coutts and Co. as Paymaſter, an Account of Public Money?——I do not conſider it as ſuch.

Were the greater part of the Sums placed to your credit in that Account received from the Exchequer for the payment of Exchequer Fees, and other contingencies?

I object to that Queſtion upon the grounds which I have already ſtated.

It appearing in your Account with Meſſrs. Coutts and Co. entitled "Paymaſter to the Navy," that the Sum of £ 2,000. was paid to the Right Honourable Henry Dundas on the 9th of May 1786, and a further Sum of £. 1,500. on the 18th July following; and that a further Sum of £. 600. was paid to Meſſrs. Drummond and Co. on account of the Right Honourable Henry Dundas, on the 14th October in the ſame year, were ſuch Sums paid on account of Exchequer Fees, or for what other Purpoſes?

I object to this Queſtion upon the grounds which I have already ſtated.

Mr. Trotter.

There are likewiſe ſeveral Entries in that Account of conſiderable Payments to "Alexander Trotter," to "C. Trotter," to "His Private Account," to "His Own Account," and "To him;" were thoſe Sums paid on Account of Exchequer Fees?

I object to this Queſtion upon the grounds which I have already ſtated.

Was any of the Public Money carried to your credit in your Account with Meſſrs. Coutts and Co. entitled your "Own Account," prior to 13th July 1791?

I believe not.

During the time you acted as Paymaſter of the Navy, between 1786 and 1803, was you in the practice of receiving Money upon your own Drafts at the Bank, and paying it in to the credit of your ſeveral Accounts with Meſſrs. Coutts and Co. or of employing other Perſons for that purpoſe?

I have already delivered a Statement into your hands, which gives a full Account of all my public tranſactions; that the whole of the Monies which have been put under my management have been fully accounted for, and which my Public Accounts are calculated to corroborate in every inſtance; and if in the management of this great concern I may at any time have been under the neceſſity in this inſtance, or in any other, of deviating from the common courſe of carrying on ſuch extenſive tranſactions, I hope it may account for ſuch deviations.

During the time you acted as Paymaſter of the Navy, between 1786 and 1803, was you in the practice of receiving Money upon your own Drafts at the Bank, and paying it in to the credit of your ſeveral Accounts with Meſſrs. Coutts and Co. or of employing other Perſons for that purpoſe?

I object to giving any further Anſwer to this Queſtion, as in the management of ſuch extenſive tranſactions, irregularities in this inſtance may have occurred, and irregularities in the management of Public Money may tend to expoſe me to Pains and Penalties.

Do you mean that the Anſwer to the Queſtion laſt propoſed to you may criminate, or tend to criminate or expoſe you to Pains and Penalties?

I believe that all irregularities in the management of Public Money may expoſe the Perſon acting under ſuch irregularities to Pains and Penalties; and conſequently, that I may be expoſed to Pains and Penalties by anſwering that Queſtion.

Has any of the Public Money been carried to your credit in your Account with Meſſrs. Coutts and Co. entitled your "Separate Account?"

I object to that Queſtion upon the grounds I have already ſtated.

Has any of the Public Money been carried to your credit in your Account with Meſſrs. Coutts and Co. entitled your "Private Account"?——I believe not.

Did you during the time you acted as Paymaſter, between January 1786 and 31ſt of July 1803, make advances to any of the Sub-Accountants in Caſh or Bank Notes?

I have done ſo.

Did you derive any Advantage from the uſe or employment of Money applicable to Naval Services, excluſive of the Money iſſued for the payment of Exchequer Fees and other contingencies, prior to October 1786?

I beg leave to object to that Queſtion upon the grounds I have already ſtated.

During the time you acted as Paymaſter of the Navy, did you lay out, or cauſe to be laid out, any of the Money iſſued for Naval Services after January 1786, for the uſe or benefit of any of the Treaſurers of the Navy?

I beg leave to object to that Queſtion, having in a former part of my Evidence declared, that I had drawn the whole of the Money from the Bank; and conceiving, as I have already ſaid, that irregularities in the management of Public Money may tend to make me liable to Pains and Penalties, and that further explanation upon the particular application of ſuch Monies might lead to

to the discovery of such irregularities, I object to answer the Question; and more especially from the difficulty which I find in discriminating what was my public Money from my private property, or property which I frequently held of my several private Friends, having blended the whole in my Accounts with my Bankers. *Mr. Trotter.*

During the time you acted as Paymaster of the Navy, did you lay out, or cause to be laid out, any of the Money issued for Naval Services, for the use or benefit of Mr. Tierney?

You are asking me Questions upon subjects not connected with official transactions, and which I do not conceive myself obliged to answer.

During the time that you held the Office of Paymaster of the Navy did you lay out or apply, or cause to be laid out or applied, any of the Public Money, or Money issued for Naval Services, for the use or benefit of Mr. Tierney, during the time he held the office of Treasurer of the Navy?

I must beg leave to object, upon the ground which I have already stated.

Do you object to answer the preceding Question because it may criminate, or tend to criminate you, or to expose you to Pains and Penalties?——No.

Upon what ground, then, do you object to answer the Question?

Because I do not think it has any relation to any official transaction.

Alex^r Trotter.

Ewan Law.
John Ford.
Henry Nicholls.
Wm Mackworth Praed.

The further Examination of ALEXANDER TROTTER, Esqu're, Paymaster of the Navy; taken upon Oath, 22d October 1804.

DURING the time that you held the office of Paymaster of the Navy, did you lay out or apply, or cause to be laid out or applied, any of the Public Money, or Money issued for Naval Services, for the use or benefit of Mr. Tierney, during the time he held the office of Treasurer of the Navy?

I had much regret in having the misfortune to differ in opinion with you when I last had the honour of attending this Board, in respect to the necessity of my answering this Question, and I particularly regret your insisting upon my signing my Evidence of that day, in which I had declined to answer it before I left your presence, by which I was prevented from taking the opinion of my Counsel upon the propriety or impropriety of my resistance. I had been led to conceive, from many conversations which I have held with my learned friends, that the authority under which you are established did not entitle you to ask Questions of a private nature, which I considered this to be; that you were instituted for the purpose of making Enquiries and investigating Frauds, Abuses, and Irregularities which exist, or have existed, in certain Public Departments; that to enable you to do so, you have been empowered to call for such Books, Papers, or Writings, as relate to such Departments, and to call all Persons before you, whom you have been empowered to examine upon all matters necessary for the execution of the Powers so vested in you.

It has appeared to me that the House of Messrs. Coutts and Company have had no transactions with any of the Departments which you have been empowered to investigate, but have only received Money at the Bank of England upon the Paymaster of the Navy's Drafts, and which they have carried to the credit of Accounts of private Individuals keeping Cash with them, as every Banker in the City may in like manner have received Money at the Bank upo1

Mr. Trotter.

upon the Drafts of the Paymaſter, which they may alſo in like manner have carried to the credit of private Accounts kept at their reſpective Houſes. Meſſrs. Coutts and Company had offered to render you an Account of all the Monies which they had received at the Bank of England upon the Drafts of the Paymaſter of the Navy, and of the manner in which they were applied, ſhewing to the credit of whoſe Accounts they were reſpectively carried, and which I had conceived would have exhibited to you full information to enable you to call for an Account of the Expenditure of all ſuch Sums by the Perſons (viz. the Paymaſter and different Caſhiers of the Pay Office) who were by that means put in poſſeſſion of the Sums alluded to, and which the public authenticated Accounts of the Navy Pay Office are calculated to demonſtrate with preciſion and facility. This Account from the Houſe of Meſſrs. Coutts and Company you have refuſed to receive, and, under the apprehenſion of diſagreeable conſequences reſulting from a further reſiſtance to your peremptory commands, they have been induced, contrary to my wiſhes, to ſubmit their private Ledgers, as far as reſpects my Accounts, for a period of conſiderable extent to your inſpection, and you have made a tranſcript of all my private and confidential tranſactions during that period, as well as of thoſe which you have alledged to have related to the Department of the Treaſurer of the Navy, leading to erroneous conjecture founded on imperfect information, as you muſt be aware that it does not follow that Money is at all times paid upon Drafts on Bankers into the hands, or even upon account of the Perſon in whoſe Name they may have been drawn. I have likewiſe underſtood from my learned Friends, that your powers do not entitle you to trace the expenditure of any Sums drawn from this Account; that, as you are only empowered to inveſtigate Frauds, Abuſes, and Irregularities, you are not required by the Act of 43d Geo. III. cap. 16. to proceed further than the point of having eſtabliſhed any ſuch Fraud, Abuſe, or Irregularity; that if you conceive the circumſtance of withdrawing Money which had been iſſued for Naval Services from the Bank, and placing it in the hands of a private Banker, comes under the deſcription of a Fraud, an Abuſe, or an Irregularity, it is ſufficiently eſtabliſhed by aſcertaining the fact of its having been actually ſo veſted, and your functions do not go further; as it is immaterial, after ſuch fact is eſtabliſhed, in what manner the Money was afterwards expended.

Under this conception I declined anſwering the Queſtion which you now put to me, not regarding it as a Queſtion relating to any official tranſaction. I had not the honour of acting for Mr. Tierney in any other than an official capacity, and I am perſuaded that he had no reaſon to diſapprove of any part of my conduct during the ſhort time that he entruſted me with the management of the important Office which he then held. I have in a former part of my Evidence, declared my belief, that he never had derived any Advantages from the Public Money which had been put into his hands. I am therefore at a loſs why this Queſtion ſhould be again put to me in another form, unleſs I may be allowed to ſuppoſe that it is meant to lead to a ſimilar Queſtion to be afterwards propoſed to me reſpecting the other Treaſurers under whom I have acted, one of whom, Lord Melville, had not only appointed me to tranſact and manage the whole of the Buſineſs of the Navy-Pay-Office, but had alſo employed me in the management of all his private Money concerns in this Kingdom, which neceſſarily paſſed through my Accounts at the houſe of Meſſrs. Coutts and Company; by which, Receipts of Money by them of this deſcription, and Money and Depoſits paid in by others of my friends, contributed to form a Balance in their hands, as well as the Monies which they had received at the Bank upon my Public Drafts. In iſſuing the Money again which I had thus received upon Lord Melville's private Account, I neceſſarily drew for the ſame upon my Account at the houſe of Meſſrs. Coutts and Company, and I ſeldom or ever conſidered whether the Balances upon it had accrued from Monies thus put into their hands indiſcriminately upon the

the public or private Account; and therefore, without an inveſtigation, which, from the ſmallneſs of my Advances to Lord Melville I never thought it neceſſary to attend to, it was impoſſible for me to diſcriminate whether the Money which may have been paid in ſatisfaction of my Drafts to his Lordſhip was Money put into my hands for the payment of Naval Services or otherwiſe. But as all demands for Naval Services which have been made upon me have been fully ſatisfied, as well as all demands made upon me by Lord Melville, or by my other friends who had entruſted me with their property, I conſider my affairs to have undergone a degree of inveſtigation altogether unneceſſary, for the purpoſe of carrying into execution the Act of Parliament 43d Geo. III. cap. 16. I have no heſitation to declare the Amount of the Sums which I have laid out or applied, or which I have cauſed to be laid out or applied, for the uſe or benefit of Lord Melville, during the period in which he was Treaſurer of the Navy, never at any time exceeded from ten to twenty thouſand Pounds, to the beſt of my remembrance; but of the preciſe Amount I have no means to judge: neither, from the circumſtances which I have herein ſtated, can I aſcertain whether this Advance has been made from my Public or from my Private Balances. I have ſtated, in a former part of my Evidence, that I had alſo advanced to Lord Melville a conſiderable Sum of Money, which was afterwards returned by another Perſon acting in a different Department of Government; but upon which tranſaction, or upon the appropriation of any other Monies which his Lordſhip may have thought proper to call upon me for, I am altogether ignorant. I beg to add, that after this full and explicit declaration of my private Tranſactions with Lord Melville, I truſt I may be excuſed in ſaying, I muſt be under the neceſſity of declining to anſwer any Interrogatories reſpecting my private Tranſactions with his Lordſhip, or with any other Perſon to whom Money may appear to have been iſſued by Meſſrs. Thomas Coutts and Company, upon my Account, during the period in which they held Balances of the Public Money ſubject to my diſpoſal. But with reſpect to the preſent Queſtion, I have no heſitation in affirming, that I never laid out or applied, or cauſed to be laid out or applied, any Public Money, or Money iſſued for Naval Services, for the uſe or benefit of Mr. Tierney, during the time he held the office of Treaſurer of the Navy.

During the time that you held the office of Paymaſter of the Navy, did you lay out or apply, or cauſe to be laid out or applied, any of the Public Money, or Money iſſued for Naval Services, for the uſe or benefit of Mr. Bragge, during the time he held the office of Treaſurer of the Navy?——I did not.

During the time that you held the office of Paymaſter of the Navy, did you lay out or apply, or cauſe to be laid out or applied, any of the Public Money, or Money iſſued for Naval Services, for the uſe or benefit of Mr. Ryder, now Lord Harrowby, during the time he held the office of Treaſurer of the Navy?——I did not.

During the time that you held the office of Paymaſter of the Navy, did you lay out or apply, or cauſe to be laid out or applied, any of the Public Money, or Money iſſued for Naval Services, after the 1ſt January 1786, for the uſe or benefit of Mr. Dundas, now Lord Melville, during the time he held the office of Treaſurer of the Navy?——I object to this Queſtion.

Do you object to anſwer the preceding Queſtion becauſe the Anſwer may criminate you, or tend to criminate you, or to expoſe you to Pains or Penalties?

I objected to the preceding Queſtion, becauſe it appears to me to be founded upon Information obtained from my private Accounts kept in the Books of Meſſrs. Thomas Coutts and Company, and which the Partners of that houſe have exhibited to you without my conſent, under apprehenſion of conſequences ariſing from a further reſiſtance to your peremptory Commands, that muſt be painful to Men of their high reputation to reflect upon, and which to ſuperficial obſervers might appear diſgraceful; but from the

Mr. Trotter.

ſtrenuous manner in which you have inſiſted upon their making diſcloſures contrary to all rules of Society, and of Bankers in particular, of confidential and private matters contained in theſe Accounts, I ſuppoſe you have acted under a conviction of your being entitled to compel the ſame; and if, contrary to my opinion, you may be afterwards enabled to eſtabliſh ſuch a right, and that all my Private Tranſactions ſhall be deemed to be Public, from the circumſtance of having carried to the credit of my Account with Meſſrs. Thomas Coutts and Company, ſome of my Public Drafts or Monies, which Perſons imperfectly informed upon my Buſineſs may have ſimply told you that they believed were of Public Monies, it is poſſible that Explanations upon any part of the Accounts which have been produced may tend to make me liable to Pains and Penalties; and becauſe, in the Statement which I have read to you to-day as part of my Evidence, I have had an opportunity of declaring the extent, to the beſt of my recollection, of my private tranſactions with Lord Melville, and my reaſons for not explaining upon them, by which I muſt remove any ambiguity that might otherwiſe attach to my objecting to the Queſtion upon the grounds which I now do; viz. that I apprehend any further explanation upon it might tend to make me liable to Pains and Penalties.

It appearing in your Account with Meſſrs. Coutts and Company, that you was debited on 20th July 1799 with £. 22,000. as paid to extra-official Balances, what is meant by ſuch Entry, and to whom was ſuch Money paid?

I object to that Queſtion upon the grounds which I have laſt ſtated.

Is there any Public Account kept by you as Paymaſter of the Navy, in which ſuch extra-official Balances have been entered?

I do not recollect any ſuch.

Do you recollect whether any ſuch Account has been kept or not?

I do not recollect any ſuch Public Account.

It appearing in your Account with Meſſrs. Coutts and Company, that debited with Sums of conſiderable magnitude, as paid to "Act of Parliament New Account," what is meant by ſuch Entries, and to whom were ſuch Monies paid?

I object to that Queſtion upon the grounds which I have already this day ſtated.

It appearing that the Sum of £. 110,000 was paid on the 18th and 19th March 1795 from your Account with Meſſrs. Coutts and Company, entitled your "Own Account," to "Act of Parliament Third Account," what is meant by the "Act of Parliament Third Account," and to whom was that Sum paid?

I object to that Queſtion upon the ſame grounds.

For what purpoſe was the Sum of £. 850,000 paid from your Account with Meſſrs Coutts and Company, entitled your "Own Account," on 14th and 16th April 1795, to "Act of Parliament Account"?

I object to that Queſtion upon the ſame grounds.

Were there any Accounts kept by you, as Paymaſter of the Navy, entitled "Act of Parliament New Account,"—"Act of Parliament Account,"—and "Act of Parliament Third Account?"

There were Accounts kept in the Office under the titles of "Act of Parliament Account," and "Act of Parliament New Account;" but I do not know any Account which has been kept in the Office, or by myſelf, under the Title of "Act of Parliament Third Account."

What is the nature of the "Act of Parliament Account," and "Act of Parliament New Account?"

They are both Accounts of the Treaſurer of the Navy.

At

Mr. Trotter.

At what periods do they reſpectively begin and end?

"The Act of Parliament" commences with the period at which Lord Melville was appointed the ſecond time to hold the ſituation of Treaſurer of the Navy, and ends 31ſt December 1785; and "the Act of Parliament New Account" comprehends the period from that date to the end of his ſecond and laſt Treaſurerſhip.

Are the Accounts kept by the Treaſurers ſince Lord Melville, entitled "Act of Parliament New Account?"——They are not.

Have you any reaſon to believe that the Entry of £. 110,000, paid on 18th and 19th March 1795 from your Account with Meſſrs. Coutts and Company, entitled your "Own Account," is wrongly entitled in their Books "Act of Parliament Third Account?"

I once more beg leave to object to this, and all Queſtions put to me upon Entries in the Books of Meſſrs. Coutts and Company, upon the grounds which I have already this day ſtated.

It appearing to us that you are credited on the 11th April 1795 with one Million of Money in your Account with Meſſrs. Coutts and Company, entitled your "Own Account," was that Sum public or private Money?

I object upon the grounds which I have this day ſtated.

While you was Paymaſter of the Navy, and drew Money from the Bank for Naval Services, by virtue of the powers delegated to you by the Treaſurer, did you conſider the uſe of that Money, between the times of its being drawn from the Bank and the times of its being applied to the Public Service, as one of the authorized Emoluments of your official ſituation?

I beg leave to object to the Queſtion. I am not at liberty to ſtate that I have ever been explicitly authorized to make uſe of ſuch Monies, and ſuch Monies appearing to have been put into my Banker's hands may have been irregular; as a further explanation upon ſuch irregularities might lead or tend to make me liable to Pains and Penalties, I object to the Queſtion.

You ſay that you are not at liberty to ſtate that you have ever been explicitly authorized to make uſe of ſuch Monies; have you ever been authorized in any way, or in any manner, to do ſo?

I beg to object to the Queſtion.

Upon what ground do you object to anſwer that Queſtion?

Becauſe I have ſtated before, I believe the Anſwer might ſubject me to Pains and Penalties.

Do any of your Public Accounts ſtate the ſeveral Sums drawn by you from the Bank as Paymaſter of the Navy, and the dates of thoſe Drafts, and the times when the Monies ſo drawn from the Bank were reſpectively applied to the Public Service?

They do not, as far as I can at preſent recollect.

Do any of your Public Accounts ſhew how the Monies drawn by you from the Bank for Naval Services were diſpoſed of, between the times of their being ſo drawn from the Bank and the times of their being applied to the Public Service?

They do not.

Did you open any Separate Account with Meſſrs. Coutts and Company of the Monies drawn by you from the Bank for Naval Services, diſtinct from your other Accounts with that Houſe, or are your Money Tranſactions with them, as Paymaſter of the Navy, intermixed with your Accounts with them of your own Monies?

I object to that Queſtion.

Upon what ground do you object to anſwer that Queſtion?

I object to it upon the grounds of believing it may poſſibly be deemed irregular to put the Public Money into the hands of my private Banker, and that a farther explanation of my tranſactions with Meſſrs. Coutts and Company may tend to make me liable to Pains and Penalties.

Did

Mr. Trotter. Did you ever place any of the Money drawn by you from the Bank as Paymaſter of the Navy, in the hands of any other Perſon or Perſons beſides Meſſrs. Coutts and Company, after the iſſue of ſuch Money from the Bank, and before it was paſſed into the hands of the Sub-Accountants?

I object to anſwer that Queſtion, as it may tend to expoſe me to Pains and Penalties.

When had you firſt reaſon to believe that Mr. Jellicoe was unable to ſatisfy the Balances charged againſt him as Deputy Paymaſter of the Navy?

My recollection does not enable me to anſwer this Queſtion.

How long before his death do you apprehend you was acquainted with that circumſtance?——I do not recollect.

Is there any Account or Record in the Office of the Treaſurer of the Navy, which will ſhew the period when Mr. Jellicoe's Deficiency firſt became known?

I believe not.

Was any part of the Money iſſued for Naval Services, received by your Drafts on the Bank, carried to any Account at Meſſrs. Thomas Coutts and Company, other than your own Accounts, or the Accounts of the Sub-Accountants of the Treaſurer of the Navy?——I make no doubt but there has been.

To whoſe Account or Accounts was ſuch Money carried at the Houſe of Meſſrs. Coutts and Company?

I cannot aſcertain any, but I have no doubt many Contractors and Merchants may have paid in my Drafts upon the Bank into the Houſe of Meſſrs. Coutts and Company, upon their private Accounts.

How could your Drafts on the Bank get into the poſſeſſion of Contractors and Merchants, as you have ſtated to us that your Payments on the Public Account were confined to the diſcharging of Exchequer Fees?

Becauſe the ſeveral Caſhiers of the Navy Pay Office have frequently requeſted me to give them Drafts upon the Bank for ſpecific Sums, which had been demanded of them by Contractors and Merchants, and which Drafts they have put into the hands of Perſons having ſuch demands, which I believe it has been uſual for them to put into the hands of their private Bankers, to be placed to the credit of their reſpective Accounts.

Did you place or cauſe to be placed any of the Monies drawn by you from the Bank for Naval Services, to the Account of any other Perſon than yourſelf or the Sub-Accountants of the Treaſurer of the Navy, at the Houſe of Meſſrs. Coutts and Company?——I do not recollect that I ever did.

Has Mr. Thomas Wilſon derived any benefit or advantage from the uſe or employment, by himſelf or others, of Money applicable to Naval Services, other than the Money iſſued for the Payment of Exchequer Fees?

I do not recollect any circumſtance which entitles me to believe that he has.

As it is directed by the Act 25th George III. Cap 31. for better regulating the office of Treaſurer of His Majeſty's Navy, that all Monies iſſued from the Exchequer to the Bank on account of the Treaſurer of the Navy, "ſhall be placed on an "Account or Accounts to be raiſed in the Books of the Governor and Company of "the Bank of England, and to be intituled, "The Account of the Treaſurer of "His Majeſty's Navy," inſerting the name of ſuch Treaſurer for the time being, for "the Pay Branch, Caſhier's Branch, and the Victualling Branch;" do you know why Accounts have not been raiſed with the Treaſurer of the Navy under theſe reſpective heads?——I do not.

Alexr Trotter.

Ewan Law.
John Ford.
Henry Nicholls.
Wm Mackworth Praed.

Further Interrogatory put to ALEXANDER TROTTER, Eſquire, this 23d Day of October 1804. *Mr. Trotter.*

IN the written Anſwer which you have delivered to the Board to the firſt Queſtion put to you yeſterday, you ſtate, that the Sums which you laid out for Lord Melville never at any time exceeded from ten to twenty thouſand Pounds, to the beſt of your remembrance; and you proceed to ſtate, that you cannot aſcertain whether this advance has been made from your Public or from your Private Balances; do you mean by the words "this Advance," the Payment of Sums exceeding the Receipts in your hands on Lord Melville's account?

I meant, that in following Lord Melville's inſtructions, or in acting for his Lordſhip in his affairs, I ſeldom or ever conſidered whether I was at that time in advance for his Lordſhip when I had occaſion to advance a further Sum, not exceeding from ten to twenty thouſand Pounds; but in this declaration I have taken very great latitude, as I ſeldom made ſuch advances.

Alex^r Trotter.

Ewan Law.
John Ford.
Henry Nicholls.
W^m Mackworth Praed.

ALTERATION made by deſire of this Examinant, this 23d day of October 1804, to the Evidence given by him.

I have to requeſt that the former part of my Evidence may be ſo far amended, as to ſubſtitute the expreſſion "Pains or Penalties," ſuch being the terms of the Act 43d George III. for that of Pains and Penalties, wherever the latter expreſſion has been uſed.

Alex^r Trotter.

Ewan Law.
John Ford.
Henry Nicholls.
W^m Mackworth Praed.

The further Examination of ALEXANDER TROTTER, Eſquire; taken upon Oath the 11th December 1804.

YOU having ſtated in your Evidence of the 25th July laſt, that the Sum of £.4,951. 15*s*. 3*d*. and a further Sum of £.533. which had been over certified, remained in your hands on account of Lord Melville's Treaſurerſhip, ending 31ſt December 1785; were ſuch Sums in the Bank, or in the hands of any of the Sub-Accountants, or was the whole of ſuch Money in your hands, ſubject to your private uſe?

I have already ſtated it in my Evidence of the 25th July laſt, to be in my own hands, but liable to pay demands which may ſtill be made upon that Treaſurerſhip.

When did you take ſuch Money into your private hands?—I do not recollect.

Has Lord Melville derived any advantage from the Sums on account of his Treaſurerſhip, ending 31ſt December 1785, being in your hands, or is he to derive any advantage therefrom?

He has not, nor is there any intention that he ever is to do ſo.

Ch. M. Pole. *Alex^r Trotter.*
Ewan Law.
John Ford.
Henry Nicholls.
W^m Mackworth Praed.

No. 10.

The Examination of the Right Honourable Lord BAYNING, late Treaſurer of his Majeſty's Navy; taken upon Oath, the 12th January 1805.

Lord *Bayning.*

WHO acted as your Paymaſter during the time you held the Office of Treaſurer of the Navy?

The late Mr. Andrew Douglas acted as Paymaſter during the time I held the Office of Treaſurer, and continued to act for me as Ex-Treaſurer until his deceaſe. Afterwards Mr. Slade conducted the buſineſs till he died. Mr. Chriſtopher Cooke made ſome enquiries for me reſpecting my buſineſs as Ex-Treaſurer, but whether I gave him a Power of Attorney to act as Paymaſter or not, I cannot ſay.

Was any part of the Money, iſſued for carrying on the current Service of the Navy, applied to your uſe or advantage, during the time you held the office of Treaſurer of the Navy?——No.

It being ſtated, in an Account rendered to us by the Treaſurer of the Navy, that on 31ſt January 1784, the Month in which you quitted Office, you ſtood charged with £. 131,441. 14*s.* 9¼*d.* of which the Sum of £. 25,504. 6*s.* 7*d.* was in your hands; was ſuch Money actually in your hands?

No; what Money was not in the hands of the Sub-Accountants was in the Bank.

It appearing that you ſtood charged on 3d July laſt, as Ex-Treaſurer of the Navy, with the Sum of £. 3,777. 0*s.* 1¼*d.*; was any and what part of ſuch Money actually in your hands?

By an Account rendered to me from the Navy Pay Office, dated 28th February 1803, it appears there was in the hands of the different Sub-Accountants, and under the heads of Exchequer Fees, and paid to perſonated Seamen, £. 2,139. 4*s.* 9*d.* and that I was charged with a further Sum of £. 1,637. 15*s.* 4¾*d.* of which upwards of £. 900. was in the Bank, to the beſt of my recollection, where it ſtill remains, and the Remainder was in my hands.

During the time you acted as Treaſurer of the Navy, was any of the Money applicable to Naval Services advanced by you, or by your direction, for any other Public Service than that of the Navy?——No.

Have you any reaſon to believe that Mr. Douglas, who acted as Paymaſter during the time you held the office of Treaſurer, derived any Profit or Advantage from the uſe or employment of Public Money, except the Money iſſued for the Payment of Exchequer Fees?——I do not know that he did, nor do I believe that he did.

Ch. M. Pole. *Bayning.*
Ewan Law.
John Ford.
Henry Nicholls.
Wm Mackworth Praed.

No. 11.

AN ACCOUNT of the Balance of PUBLIC MONEY with which the Right Honourable CHARLES TOWNSEND, now Lord BAYNING, ſtood charged on the 31ſt January 1784, the Month in which he quitted the Office of Treaſurer of the Navy; ſhewing alſo, the Sums Received and Paid by him; and the Amount of his Balance on the 31ſt December in each ſucceeding Year.

YEAR.	BALANCE on 31ſt December in each preceding Year, brought forward.			SUMS Received.			TOTAL.			Amount of PAYMENTS in each Year.			BALANCE on 31ſt December in each Year.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1784.	Balance on 31ſt January £. 131,441. 14s. 9d¾. reduced by Payments within the Year, to												51,548	10	4
1785.	51,548	10	4	64,210	17	5¾	115,759	7	9¾	93,633	12	6¼	22,125	15	3½
1786.	22,125	15	3½	10,914	3	1½	33,039	18	5	19,307	15	9	13,732	2	8
1787.	13,732	2	8	5,226	2	11½	18,958	5	7½	10,709	19	6½	8,248	6	1
1788.	8,248	6	1	5,539	9	8	13,787	15	9	4,752	13	4	9,035	2	5
1789.	9,035	2	5	6,937	16	2	15,972	18	7	3,877	8	5¼	12,095	10	1¾
1790	12,095	10	1¾	362	7	6	12,457	17	7¾	3,731	8	10½	8,726	8	9¼
1791.	8,726	8	9¼	0	8	8	8,726	17	5¼	2,065	19	8	6,660	17	9¼
1792.	6,660	17	9¼	58	2	3	6,719	0	0¼	1,047	8	9½	5,671	11	2¾
1793.	5,671	11	2¾	90	0	0	5,761	11	2¾	623	11	9½	5,137	19	5¼
1794.	5,137	19	5¼	24	19	7	5,162	19	0¼	386	15	10½	4,776	3	1¾
1795.	4,776	3	1¾	138	12	3	4,914	15	4¾	160	15	8	4,753	19	8¾
1796.	4,753	19	8¾	-	-	-	4,753	19	8¾	912	0	5	3,841	19	3¾
1797.	3,841	19	3¾	-	-	-	3,841	19	3¾	29	15	6	3,812	3	9¾
1798.	3,812	3	9¾	-	-	-	3,812	3	9¾	21	19	2½	3,790	4	7¼
1799.	3,790	4	7¼	-	-	-	3,790	4	7¼	-	-	-	3,790	4	7¼
1800.	3,790	4	7¼	-	-	-	3,790	4	7¼	-	-	-	3,790	4	7¼
1801.	3,790	4	7¼	-	-	-	3,790	4	7¼	-	-	-	3,790	4	7¼
1802.	3,790	4	7¼	-	-	-	3,790	4	7¼	-	-	-	3,790	4	7¼
1803.	3,790	4	7¼	-	-	-	3,790	4	7¼	13	4	6	3,777	0	1¼

No. 12.

AN ACCOUNT of the Balance of PUBLIC MONEY with which the Right Honourable HENRY DUNDAS, now Lord Viſcount MELVILLE, Treaſurer of the Navy, ſtood charged on the 31ſt December 1785, when the old Mode of Account ceaſed, agreeably to the directions of the 25th of His preſent Majeſty, cap. 31; ſhewing alſo, the Sums Received and Paid by him; and the Amount of his Balance on the 31ſt December in each ſucceeding Year.

YEAR.	BALANCE on 31ſt December in each preceding Year, brought forward.	SUMS Received.	TOTAL.	Amount of PAYMENTS in each Year.	BALANCE on the 31ſt December in each Year.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1786.	275,820 15 11	56,770 11 3	332,591 7 2	299,410 4 5¼	33,181 2 8¾
1787.	33,181 2 8¾	14,843 18 11	48,025 1 7¾	24,432 6 9	23,592 14 10¾
1788.	23,592 14 10¾	14,462 4 10	38,054 19 8¾	20,077 4 11¼	17,977 14 9½
1789.	17,977 14 9½	11,054 7 1	29,032 1 10½	11,531 6 2¼	17,500 15 8¼
1790.	17,500 15 8¼	500 0 0	18,000 15 8¼	5,005 5 11	12,995 9 9¼
1791.	12,995 9 9¼	- - -	12,995 9 9¼	1,739 10 11¼	11,255 18 9½
1792.	11,255 18 9½	29 15 11	11,285 14 8½	2,017 19 11¼	9,267 14 9¼
1793.	9,267 14 9¼	3,029 15 11	12,297 10 8¼	2,345 1 0	9,952 9 8¼
1794.	9,952 9 8¼	- - -	9,952 9 8¼	2,774 16 0	7,177 13 8¼
1795.	7,177 13 8¼	10 12 2	7,188 5 10¼	868 13 2¾	6,319 12 7½
1796.	6,319 12 7½	- - -	6,319 12 7½	84 4 0	6,235 8 7½
1797.	6,235 8 7½	- - -	6,235 8 7½	121 6 4	6,114 2 3½
1798.	6,114 2 3½	- - -	6,114 2 3½	160 2 6¼	5,953 19 9¼
1799.	5,953 19 9¼	- - -	5,953 19 9¼	40 9 1	5,913 10 8¼
1800.	5,913 10 8¼	- - -	5,913 10 8¼	51 10 11¾	5,861 19 8½
1801.	5,861 19 8½	- - -	5,861 19 8½	46 14 10¼	5,815 4 10¼
1802.	5,815 4 10¼	- - -	5,815 4 10¼	77 9 3¼	5,737 15 7
1803.	5,737 15 7	- - -	5,737 15 7	90 14 8	5,647 0 11

No. 13.

Navy Pay Office, 28th July 1804.

Gentlemen,

I FIND no Documents in this Office which enable me to return any ſuch Account as is required by your Precept of the 21ſt inſtant.

I have the honour to be,
Gentlemen,
Your moſt obedient
humble Servant,
Geo. Canning.

The Commiſſioners of Naval Enquiry,
&c. &c.

No. 14.

The Examination of GEORGE SWAFFIELD, Eſquire, Caſhier of the Victualling; taken upon Oath, 18th July 1804.

Mr. Swaffield.

HOW long have you acted as Caſhier of the Victualling?
About thirty-five years.

Where has the Balance of Public Money, with which you have ſtood charged as Caſhier of the Victualling, been depoſited?
Previous to 1787 the Money was lodged in the Bank; from November 1787 to September 1802, a part at the Bank, and a part at Meſſrs. Thomas Coutts and Company's; ſince that time it has again been lodged in the Bank, by the direction of Mr. Bragge, then Treaſurer. Until the year 1801 the Money lodged by me in the Bank ſtood in the joint names of the Treaſurers of the Navy and myſelf; ſince that time in my own name ſingly.

What proportion of the Money diſburſed by you, as Caſhier of the Victualling, paſſed through the houſe of Meſſrs. Thomas Coutts and Company?
I cannot ſpeak to the proportion; but I always kept the greater part of my Balance at the Bank. When the Paymaſter gave me Drafts on the Bank, I lodged the Amount at the Bank; and when he gave me Drafts on Meſſrs. Coutts I had credit for the Amount with them. When I had a credit at Meſſrs. Coutts's, I generally drew it as low as I could; and in two or three inſtances I have overdrawn them, in which caſes I have given them Drafts on the Bank for the Amount; but in no caſe, that I recollect, have I drawn Money from the Bank to lodge with Meſſrs. Coutts and Company.

By whoſe direction was the Money lodged in the hands of Meſſrs. Thomas Coutts and Company?——By Mr. Trotter, the Paymaſter's.

Was it with your approbation, that a part of your Balance was lodged at the Houſe of Meſſrs. Thomas Coutts and Company?
I certainly conſented to it; but I never wiſhed it. Mr. Trotter took me and Mr. Jellicoe to Meſſrs. Coutts, to open Accounts with them. Mr. Trotter wiſhed me to draw part of my Balance from the Bank, to lodge at Meſſrs. Coutts, which I did not do; and I had no credit at that Houſe until Mr. Trotter gave me a Draft upon them.

Did the Bank of England, or the houſe of Meſſrs. Coutts and Company, act as your Private Banker?——No.

Have you ever paid over to the Paymaſter of the Navy, or to any other Perſon, except for Naval Services, any part of the Monies with which you ſtood charged as Caſhier of the Victualling?——I never did.

Has any part of the Public Money, lodged by you in the Bank, or with Meſſrs. Thomas Coutts and Company, been veſted in the Funds, or in any other way, for your Benefit or Advantage?——No part of it.

Did you derive any Advantage from the Money being lodged in the Bank, or with Meſſrs. Thomas Coutts and Company?——No.

Have you applied any part of the Money with which you have ſtood charged, as Caſhier of the Victualling, to your own uſe, or have you derived any Profit or Advantage therefrom?
Since the Regulation of the Office, in the year 1785, when my Salary was encreaſed, I have not. Prior to 1785, when my Salary was only one hundred and fifty Pounds a year, I certainly did.

Mr. Swaffield.

Have you any reaſon to believe, that the Paymaſter of the Navy, or any other Perſon, ſince the year 1785, has derived any Profit or Advantage from the uſe of Money applicable to Naval Services?——I have not.

Have you found any Inconvenience in carrying on the Public Service from your Balance being lodged in the Bank.——No.

Geo. Swaffield.

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.

The further Examination of GEORGE SWAFFIELD, Eſquire; taken upon Oath, the 5th November 1804.

IT appearing by the Notes at the foot of the Monthly Certificates for your Department, that Lord Melville had in his own hands, on 30th April 1783, the month in which he quitted Office, the Sum of £. 9,351. 4*s.* 4*d.*; that Lord Bayning had in his own hands, on 31ſt January 1784, the month in which he quitted Office, the Sum of £. 25,504. 6*s.* 7*d.*; and that Lord Melville had in his own hands on 31ſt December 1785, the time when the Act of the 25th Geo. III. cap. 31. took effect, £. 13,753. 3*s.* 2*d.*; how did you aſcertain that thoſe Sums were in their hands reſpectively at the times above-mentioned?

The Sums ſtated to be in their own hands were the Balances of the Sums which had been iſſued to them under the Head of Victualling, and which had not been iſſued to me; but whether ſuch Balances were in their own hands or not I cannot ſay.

Have you frequently applied to the Paymaſter of the Navy for Advances of Money, and requeſted he would give you Drafts on the Bank correſpondent to the claims which Contractors or others might have on the Victualling Board, and given ſuch Drafts in Payment to ſuch Contractors or other Perſons?

I never recollect but one inſtance in which I paid the Draft of the Paymaſter to a Contractor or other Perſon.

Did you ever receive from the Paymaſter, in Caſh or Bank Notes, any Advance for carrying on your Payments, as Caſhier of the Victualling?——No.

Geo. Swaffield.

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.
Wm Mackworth Praed.

No. 15.

The Examination of JAMES SLADE, Eſquire, Caſhier of the Navy; taken upon Oath, the 10th of July 1804.

Mr. Slade.

IT appearing that a great part of the Balance with which you ſtood charged, as Caſhier of the Navy, between the years 1792 and 1801, was lodged in the hands of Meſſrs. Thomas Coutts and Company, Bankers, by whoſe directions was the Money ſo lodged?

I was deſired to put it there by Mr. Trotter, the Paymaſter, as I underſtood by the wiſh of the Treaſurer, Balances having been kept there previous to my appointment in July 1792.

Was

Mr. Slade.

Was such Money placed to your private Account as an Individual, or as Cashier of the Navy?

To my Account as Cashier of the Navy, I apprehend; I never kept Cash there on my private Account.

Were the Sums stated in the Accounts rendered to us by you, on the 27th of June 1804, actually in your Custody, or standing in your Name at Messrs. Thomas Coutts and Company's?——Exactly so.

Had any Person authority to draw upon Messrs. Coutts and Company for the Money applicable to Naval Services, standing in your name?

Yes, during the time I was ill, I authorized Mr. Hutton, a Clerk in my office, to draw the Money necessary for the Current Service, by consent of the Treasurer; and upon his removal to another Branch, I gave authority to Mr. Perryman to do the same, who is authorized by Power of Attorney from me to draw Money from the Bank.

Have you been supplied with Money for carrying on the Service of the Navy, by any other Person than the Paymaster of the Navy?

Never, until within about ten days, when in consequence of the absence of Mr. Trotter, Mr. Canning, the present Treasurer, gave a Power of Attorney to Mr. Wilson to draw Money from the Bank, and I am now supplied by him.

Have you ever paid over to the Paymaster of the Navy, or to any other Person, except for Naval Services, any part of the Monies with which you stood charged as Cashier of the Navy?——Never.

Was any part of the Money lodged in the hands of Messrs. Thomas Coutts and Company vested in the Funds, or in any other way, for your benefit?——Never.

Did you derive any Profit or Advantage from the Money being lodged in the hands of Messrs. Thomas Coutts and Company?——Not a Farthing.

Have you applied any part of the Money with which you have stood charged as Cashier of the Navy, to your own use, or have you derived any Profit or Advantage therefrom?

I cannot say but I might sometimes have purchased a Navy Bill which has had twenty or thirty days to run, but not of late days; I have never applied the Public Money to my own use in any other way.

To what extent have you at any time invested such Money in the purchase of a Navy Bill or Bills?

Never at one time above five or six hundred Pounds.

Have you any reason to believe that the Paymaster of the Navy, or any other Person, has derived any Advantage from the use of Money applicable to Naval Services?——I have no reason to believe it.

Have you any reason to believe that the Paymaster of the Navy, or any other Person, has derived any Advantage from the Money applicable to Naval Services having been lodged in the House of Messrs. Thomas Coutts and Company?——No.

Was it the practice, before the Money applicable to Naval Services was lodged with Messrs. Thomas Coutts and Company, to keep such Money in the Bank, and for the Sub-Accountants to the Treasurer of the Navy to keep the Money with which they respectively stood charged in the Bank?

I shall have been in the Pay Office forty-six years in November next, and I know but of one instance of any of the Sub-Accountants keeping their Money any where but at the Bank, and that was of Mr. Hubbald, the Deputy Paymaster, who did keep Cash at Sir George Colebrooke's. The Treasurer of the Navy always kept the Public Money in the Bank.

Ewan Law. *Ja^s Slade.*
John Ford.
Henry Nicholls.

Mr. Slade.

The further Examination of JAMES SLADE, Eſquire, Caſhier of the Navy; taken upon Oath, the 8th December 1804.

HOW have you received the Money for carrying on your Payments as Caſhier of the Navy?

Always from the Paymaſter, by Drafts, ſometimes upon Meſſrs. Coutts's, and at others upon the Bank of England; and ſince Mr. Tierney was Treaſurer, entirely by "Write offs" on the Bank.

Has it been uſual for the Paymaſter of the Navy to advance you Caſh or Bank Notes for carrying on your Payments?

Never, upon any occaſion, to the beſt of my recollection.

Ja^s Slade.

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.

No. 16.

The Examination of JOHN SWAFFIELD, Eſquire, Deputy Paymaſter of the Navy; taken upon Oath, the 16th July 1804.

Mr. J. Swaffield.

HOW long have you acted as Deputy Paymaſter?——From about July 1797.

It appearing that part of the Balance with which you ſtood charged as Deputy Paymaſter, between the years 1797 and 1801, was lodged in the hands of Meſſrs. Thomas Coutts and Company, Bankers; by whoſe directions was the Money ſo lodged?——At the requeſt of Mr. Trotter, the Paymaſter.

Was ſuch Money placed to your private Account as an Individual, or as Deputy Paymaſter?

I believe to my Account as Deputy Paymaſter; I had no private Account with them.

Did you give authority to any Perſon to draw upon Meſſrs. Coutts and Company for the Money applicable to Naval Services ſtanding in your name?——No.

Have you ever paid over to the Paymaſter of the Navy, or to any other Perſon, except for Naval Services, any part of the Monies with which you ſtood charged as Deputy Paymaſter?——No.

Was any part of the Money lodged in the hands of Meſſrs. Thomas Coutts and Company veſted in the Funds, or in any other way, for your benefit?——No.

Did you derive any Profit or Advantage from the Money being lodged in the hands of Meſſrs. Thomas Coutts and Company?——No.

Have you applied any part of the Money, with which you have ſtood charged as Deputy Paymaſter, to your own uſe, or have you derived any Profit or Advantage therefrom?——No, not the leaſt.

Have you any reaſon to believe that the Paymaſter of the Navy, or any other Perſon, has derived any Advantage from the uſe of Money applicable to Naval Services?

I do not know that he or any other Perſon has.

What

Mr. J. Swaffield.

What was the cauſe of your having in your Iron Cheſt, in the years 1800 and 1801, Sums ſo much greater than in the three preceding years?

It was owing to the Money for the payment of Deptford and Woolwich Yards having been iſſued to me earlier than in the preceding years.

Jn° Swaffield.

Ewan Law.
John Ford.
Henry Nicholls.

The further Examination of JOHN SWAFFIELD, Eſquire, Deputy Paymaſter of the Navy; taken upon Oath, the 27th October 1804.

IT appearing by an Account rendered to us from the Pay Office, that you ſtood charged with the following Sums above what you ſtated to have been in your hands, including the Amount of the Debt from the Eſtate of Mr. Adam Jellicoe, can you account for thoſe Exceſſes:

	£.	s.	d.
31ſt December 1799 - - - -	552	14	3
- - - - - 1800 - - - -	25	9	6
- - - - - 1801 - - - -	59	2	1
- - - - - 1802 - - - -	101	1	1?

I cannot at preſent; but, by referring to the Books, I conclude I ſhall be able to do it*.

Have you been in the practice of debiting yourſelf with the Amount of the Paymaſter's Drafts on the day they were delivered to you, or on the day that you received Caſh for them?

I have debited myſelf with the Amount of the Drafts on the day they were delivered to me, and they have always, I believe, been delivered to me on the days they were dated.

Has it ſo happened, that you have not obtained Caſh for the Drafts on the Bank on the days they were delivered to you?

I believe I always obtained Caſh for them on the days I received them.

Are you in the practice of noting at the foot of your monthly Accounts, where the Balances with which the Treaſurer of the Navy ſtands charged under the head of Wages are depoſited?

No; at the foot of my Accounts I only ſtate the Services to which the Balance is applicable.

Was it formerly the practice to ſtate at the foot of the monthly Accounts where the Balance was depoſited?——I believe not.

Have you ever received from the Paymaſter of the Navy any Sums for carrying on your Payments in Caſh or Bank Notes?

No; his Advances to me were formerly always by Draft, and latterly by Write-offs on the Bank.

Jn° Swaffield.

Ewan Law.
Henry Nicholls.
Wm Mackworth Praed.

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* Theſe Differences were diſcovered by Mr. Swaffield to have ariſen from his not having included in the Statement of his Balances the Sums paid to Perſonated Seamen at the different Ports, and not yet allowed to the Treaſurer; and he corrected his Statement accordingly.

No. 17.

The Examination of JOHN DAVIES, Eſquire, Caſhier of Allotments in the Navy Pay Office; taken upon Oath the 5th July 1804.

Mr. Davies. IT appearing that part of the Balance with which you ſtood charged as Caſhier of Allotments, was lodged in the hands of Meſſrs. Thomas Coutts and Company, Bankers, by whoſe directions was the Money ſo lodged?

I lodged it there on the ſuggeſtion of the Paymaſter of the Navy.

Was ſuch Money placed to your private Account as an individual, or as Caſhier of Allotments?

In my own name as an individual, and not as Caſhier of Allotments.

When was ſuch Money firſt lodged there, and when was it wholly withdrawn?

It was lodged there from the firſt eſtabliſhment of my Office, I believe, in June 1795 to the 12th September 1802, after which no further Sums were paid in, and I drew out the Balance as the Service required it.

Has the Houſe of Meſſrs. Thomas Coutts and Company ever acted as your private Banker?——Yes.

Did the Houſe of Meſſrs. Thomas Coutts and Company keep the Accounts of the Money applicable to Naval Services ſeparate from your private Account?

At firſt they did not, as my private Balance was trifling; but having afterwards larger Sums, I opened a ſeparate Account under the name of John Davies, his Separate Account. (a)

How did you receive the Money applicable to Naval Services from the Treaſurer of the Navy?

By application to the Paymaſter, who gave me generally a Draft on the Bank, and ſometimes a Draft upon Meſſrs. Coutts and Company.

Was any part of the Money lodged in the hands of Meſſrs. Thomas Coutts and Company veſted in the Funds, or in any other way, for your benefit?

It was not.

Did you derive any profit or advantage from the Money being lodged in the hands of Meſſrs. Thomas Coutts and Company?——None whatever.

Have you applied any part of the Money with which you have ſtood charged as Caſhier of Allotments to your own uſe, or have you derived any profit or advantage therefrom?——I have not.

What was the general Balance of Money uſually left in you hands during the late War?

I cannot ſay; the Balance was ſeldom leſs than £. 3,000, and very ſeldom amounted to £. 10,000.

What has been the general Balance of Money uſually left in your hands during the preſent War?——Nearly the ſame as formerly; I know of no difference.

Are the Payments made by you at preſent nearly to the ſame Amount as they were during the late War?

I believe they do not amount to ſo much as during the late War.

Ewan Law. *J. Davies.*
John Ford.
Henry Nicholls.
Wm Mackworth Praed.

ADDITION made this 16th day of July 1804, by desire of this Examinant, to the Answers given by him on the 5th instant. *Mr. Davies.*

(a) On looking over the Bankers Account, since my Examination, I find several Receipts for Exchequer Bills between the 3d February 1800, when the first Receipt for such Bills took place, to 16th April 1801, when I opened a *separate Account* with Messrs. Thomas Coutts and Company, which divided the Public and Private Cash. What I declared on my Examination, so far as respected the Public Cash, was strictly true; I did not, however, at that time recollect that any part of the Transaction of Exchequer Bills had been stated in my *mixed Account*, or I should have judged it proper to have made the following Explanation:

In November 1799 a very old Friend, then resident at Bath, caused £.18,500 in Exchequer Bills to be deposited in my hands, and on the 3d of February 1800, Messrs. Thomas Coutts and Company received (as my Bankers) £.10,379. 3. 4. a part thereof then due from Government, and gave me credit for the same; they also received several other Sums for Principal and Interest on account of those Bills, and they made one or more Purchases of Exchequer Bills, which were placed to my debit with the said Messrs. Thomas Coutts and Co. out of the proceeds of the said Bills; but no part thereof was taken from the Public Cash issued to me as Cashier of Allotments.

Ewan Law. *J. Davies.*
John Ford.
Henry Nicholls.

The further Examination of JOHN DAVIES, Esquire, Cashier of Allotments; taken upon Oath, 28th November 1804.

HOW have you received the Money for carrying on your Payments as Cashier of Allotments?

Generally by Drafts on the Bank, sometimes by Drafts on Messrs. Coutts and Company, and, to prevent Loss, I was in the practice of writing upon the face of the Drafts, "Place the Amount to the credit of J. Davies."

Has it been usual for the Paymaster of the Navy to advance you Cash or Bank Notes for carrying on your Payments?

Never in any one instance, that I recollect.

Ch. M. Pole. *J. Davies.*
Ewan Law.
John Ford.
Henry Nicholls.

No. 18.

The Examination of the Right Honourable Lord HARROWBY, one of His Majesty's Principal Secretaries of State, and formerly Treasurer of His Majesty's Navy; taken upon Oath, the 4th July 1804.

IT having been the practice of the Paymaster of the Navy, during the time you was Treasurer, to draw a large proportion of the Money applicable to Naval Services out of the Bank and lodge it in the hands of a private Banker, be pleased to state all the circumstances relating to that Transaction which have come to your knowledge? Lord *Harrowby.*

I understood that had been the practice in the Office when I came to it, and it continued to be so during the whole time which I remained in Office.

Some

Lord *Harrowby.*

Some time elapſed before my attention was particularly drawn to it; when I had an opportunity of taking it into conſideration, it appeared to me that this practice, whether authorized or not by the Letter of the Act, was not conſiſtent with the Spirit of it; and having lately left an Office of a ſimilar nature (that of the Paymaſter of the Army) in which the Regulations of Mr. Burke's Bill, which applied to the manner of drawing Money from the Bank, had been complied with, without any complaint of inconvenience, I was deſirous of putting the Office which I then held upon the ſame footing. It was repreſented that conſiderable inconveniences would ariſe in the detail from this change; I deſired to have a Statement of them in writing, in order to make ſuch enquiries as might enable me to form a judgment as to the validity of thoſe Objections. Amongſt other circumſtances, I was led to ſuppoſe that the change of Syſtem might be found inconvenient to the Bank; in conſequence I ſaw the Governor and Deputy Governor, and Mr. Newland, at the Bank, and examined the Books both of the Treaſurer of the Navy and the Paymaſter of the Army; I was ſatisfied, from the converſation with thoſe Gentlemen, that no difficulty would ariſe on the part of the Bank in conſequence of any additional trouble which this change of Syſtem would give them. I had nearly completed the neceſſary enquiries in my own Office, to ſatisfy my mind that the difficulties and inconveniences which might ariſe in the detail of the buſineſs from this change were not ſufficient to alter the opinion I had formed, when I was prevented by a ſevere Illneſs from attending further to the buſineſs of the Office. I have ſtated this in general terms, and from a recollection which the diſtance of time that has elapſed renders very imperfect.

Did you, during your Treaſurerſhip, direct any Sums of Money applicable to Naval Services to be applied in any other way?——Not as far as I recollect.

Did the Directors of the Bank offer to ſend the Money wanted for Naval Services to the different Sub-Accountants, in order to prevent the poſſible Loſs by ſending Money by the Porters, Meſſengers, &c. belonging to the Pay Office?

I do not recollect ſuch an offer.

Did you or any other Perſon, to your knowledge, derive any Advantage from the uſe of Money applicable to Naval Services, during the time you was Treaſurer of the Navy?

Certainly not myſelf, nor any other Perſon to my knowledge.

Harrowby.

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.
Wm Mackworth Praed.

No. 19.

The Examination of the Right Honourable CHARLES BATHURST, late Treaſurer of His Majeſty's Navy; taken upon Oath, the 25th day of June 1804.

Mr. Bathurſt.

DURING the time you was Treaſurer of the Navy, was the Money applicable to Naval Services drawn out of the Bank by the Paymaſter, and lodged in the hands of a private Banker, previous to its being iſſued to the Sub-Accountants?

Upon entering on the Office I executed a general Power of Attorney to Mr.

Mr. Bathurſt.

Mr. Trotter, the Paymaſter, as I underſtood to have been the practice of my Predeceſſors, and he acted under it in the Receipt and Payment of all Monies paſſing through the Office; I have therefore no perſonal knowledge of the Diſpoſition of Money in his hands, but I apprehend the practice of lodging Money in the hands of a private Banker to have previouſly prevailed, and to have continued for ſome time after my entering upon the Office.

By whom, and when was the practice of lodging Money in the hands of a private Banker put a ſtop to?

I directed it to be diſcontinued ſome time in the courſe of the Summer of 1802.

What Reaſons induced you to direct that practice to be diſcontinued?

I conceived the practice to be inconſiſtent with the Spirit of the Act for the regulation of the office of the Treaſurer of the Navy, and that the conveniences which were ſuggeſted to reſult from it, in facilitating the tranſaction of Buſineſs, were not of weight ſufficient to juſtify the continuance of ſuch an irregularity.

Did you direct that the Sub-Accountants ſhould open Accounts at the Bank?

I apprehend that to have been the conſequence of the general arrangements which I directed.

Were any repreſentations made to you of inconvenience ariſing from this change of Syſtem?——None that I recollect.

Did you derive any Advantage from the uſe of Money applicable to Naval Services, during the time that you was Treaſurer of the Navy?

I have already ſtated that all the Money Tranſactions of the Office were carried on under the Authority of the Power of Attorney given by me to the Paymaſter, and conſequently no Money whatever paſſed through my hands, and I had no Profit or Advantage therefrom.

C. Bathurſt.

Ewan Law.
John Ford.
Henry Nicholls.

No. 20.

The Examination of WILLIAM ASHBY LATHAM, Eſquire, late Paymaſter of the Navy; taken upon Oath, 22d June 1804.

Mr. Latham.

BETWEEN what periods did you act as Paymaſter of the Navy?

From 1ſt Auguſt 1803 to the 31ſt May 1804.

How was the Money applicable to Naval Services paid over from the Bank to the Sub-Accountants?

By Write-offs, drawn by me, directing ſuch Sums of Money to be placed to their Account in the Bank.

Was any Money drawn by you from the Bank during that period?

No Money was drawn by me in any other way than by a Write-off to the Sub-Accountant.

Did you, or the Treaſurer of the Navy, derive any advantage from the uſe of Money applicable to Naval Services during the time you acted as Paymaſter?——None.

Mr. Latham. Have you reaſon to believe that any of the Sub-Accountants derived Advantage from the uſe of ſuch Money?——I ſhould think not.

Has the whole Balance with which Mr. Tierney ſtood charged as Treaſurer of the Navy been transferred to Mr. Canning, and when?

The whole Balance was transferred to Mr. Canning at the Bank on the 31ſt May laſt.

In whoſe hands was the Money applicable to the Payment of Exchequer Fees lodged, and with whom was the Balance of ſuch Money left at the time of your quitting office?

It was lodged with Mr. Wilſon of the Pay Office, with whom it was left.

Has any difficulty ariſen in conducting the Payments of the Sub-Accountants from the Money being transferred from the Account of the Treaſurer of the Navy at the Bank to their reſpective Accounts?

No complaint has ever been made to me on the ſubject.

Do you apprehend that drawing the Money applicable to Naval Services out of the Bank, and lodging it in the hands of a private Banker, would offer any facility or advantage in carrying on the Public Service?

I know of none, not knowing of any inconvenience from its being already in the Bank.

How often do you transfer the Money to the Sub-Accountants, and upon what Documents or Statements?

Daily, upon aſſigned Liſts of Payments to be made in the courſe of the day, tranſmitted from the Caſhiers of the Navy and Victualling; and to the Deputy Paymaſter and Caſhier of Allotments, upon their repreſentations whenever Money was wanting for carrying on their current buſineſs.

Ch. M. Pole. *William Aſhby Latham.*
John Ford.
Henry Nicholls.

No. 21.

The Examination of THOMAS WILSON, Eſquire, of the Navy Pay Office; taken upon Oath, 18th July 1804.

Mr. Wilſon. HOW long have you belonged to the Pay Office, and in what ſituations have you been employed?

I was appointed to the Office, I think, in the year 1786, as a junior Clerk in the Navy Branch; I have been employed chiefly in the Navy Branch, but have lately been appointed Chief of the Bill and Remittance Branch.

Have you performed any of the duties of the Paymaſter of the Navy?

I have acted in the abſence of Mr. Trotter.

Have you at any time, except in the abſence of Mr. Trotter?

I have frequently acted for him previous to the commencement of the daily Payments.

Have you been generally employed in ſoliciting the Money neceſſary for carrying on the Services of the Navy?

That has been my expreſs duty as a Clerk in the Navy Branch.

How long have you been in the practice of ſoliciting and obtaining the Money from the Exchequer, for the uſe of the Navy?

Ever ſince my firſt appointment to the Pay Office.

Has

Mr. Wilson.

Has any of the Public Money been entruſted to your care or cuſtody?

Yes, the Exchequer Fee Money has been entruſted to my care ſince June or July 1800, but no other Money.

Where has ſuch Money been depoſited?

I had firſt an Account with Meſſrs. Coutts and Company, and latterly with the Bank.

Have you derived any Advantage from the uſe or employment of ſuch Money?

I have. (a)

Have you derived any Advantage from the uſe or employment of any Money iſſued for Naval Services, other than from the Money applicable to Exchequer Fees, ſince the year 1786?——No.

Have you received any Money from any Perſon in conſequence of the uſe or employment of the Money iſſued for the Service of the Navy?

(b) I object to anſwer that Queſtion, under the authority of the 5th Clauſe of the Act of 43d George III. cap. 16.

Has any part of the Money iſſued from the Exchequer for the uſe of the Navy been applied to any other than Naval Services?

I beg leave to object to the Queſtion.

Upon what ground do you object to anſwer that Queſtion?

I object to anſwer the Queſtion upon the authority of the 5th Clauſe of the Act of 43d Geo. III. cap. 16.

Has any part of the Money, iſſued from the Exchequer for the uſe of the Navy, been applied to any other Public Service than the Service of the Navy?

I object to anſwer that Queſtion under the authority of the 5th Clauſe of the Act of 43d Geo. III. cap. 16.

Have the Treaſurers of the Navy drawn out any part of the Money iſſued from the Exchequer to the Bank for Naval Services ſince the year 1785?

Not to the beſt of my knowledge.

Have the Treaſurers of the Navy, ſince the year 1785, received from the Paymaſters any part of the Money applicable to Naval Services beyond the amount of their Salaries?——Not to the beſt of my knowledge.

Have the Treaſurers of the Navy, ſince the year 1785, derived any Benefit or Advantage from the uſe or employment of Money applicable to Naval Services?

Not to the beſt of my knowledge.

Have any of the Treaſurers of the Navy, ſince the year 1785, derived any Advantage in conſequence of the Money iſſued for Naval Services having been uſed or employed by other Perſons?——Not to the beſt of my knowledge.

Have the Paymaſters of the Navy derived any Profit or Advantage from the uſe or employment of Money applicable to Naval Services?

I object to anſwer that Queſtion, under the authority of the 5th Clauſe of the Act of 43d Geo. III. cap. 16.

Does the Paymaſter of the Navy keep an Account of the Iſſues of Money to his ſeveral Sub-Accountants, and of the Payments made by them in each month, ſo as to aſcertain the Balances in their hands reſpectively?——He certainly does.

Was the Account rendered by you on the 2d of February 1803, of the Money with which the Treaſurer of the Navy ſtood charged, and of the Balances in the hands of his Sub-Accountants, on the 31ſt December in each year from 1790 to 1802, made out from that Account?——I cannot recollect.

Was any part of the Balances ſtated in the Account rendered by you as in the hands of the ſeveral Sub-Accountants, in the poſſeſſion of the Paymaſter of the Navy, or were ſuch Sums the Balances of the Monies actually advanced to them?

To

Mr. Wilſon.

To the beſt of my knowledge, the Sums ſtated were the Balances of the Money actually advanced to them.

By the Account rendered by you of the Treaſurer's Balances, it appears that the Sums ſtanding in the name of the Treaſurer, in the Bank, at the following periods, are leſs than the Sums with which he ſtood charged, excluſive of the Money advanced to his Sub-Accountants, as follows; viz.

	£.	s.	d.
31ſt December 1791 - - - -	19,988	9	8
- - - - 1792 - - - -	26,476	19	8
- - - - 1793 - - - -	27,025	17	9
- - - - 1794 - - - -	28,758	7	9
- - - - 1795 - - - -	30,316	16	1
- - - - 1796 - - - -	75,413	5	0
- - - - 1797 - - - -	58,640	14	10
- - - - 1798 - - - -	54,140	15	0
- - - - 1799 - - - -	54,140	15	0

What has been the cauſe of ſuch Deficiencies?

I object to anſwer that Queſtion under the authority of the 5th Clauſe of the Act of 43d Geo. III. cap. 16.

To what cauſe are the following Deficiencies in the Account of the Treaſurer's Balances at the Bank, from 1784 to 1789 incluſive, attributable:

	£.	s.	d.
31ſt December 1784 - - - -	6,500	0	0
- - - - 1785 - - - -	104,625	5	11
- - - - 1786 - - - -	56,000	0	0
- - - - 1787 - - - -	53,100	0	0
- - - - 1788 - - - -	48,600	0	0
- - - - 1789 - - - -	53,800	0	0?

I do not know.

Can you account for there being no Deficiencies on the 31ſt December 1790, 1800, 1801, and 1802?

I object to anſwer that Queſtion under the authority of the 5th Clauſe of the Act of 43d Geo. III. cap. 16.

Previous to 1797, were the Iſſues from the Exchequer for carrying on the current Service of the Navy, made in Exchequer Bills?

I do not immediately recollect when it firſt commenced; but I think it was about that period.

Has the Paymaſter of the Navy derived any Profit or Advantage ariſing from Intereſt or Premium on Exchequer Bills iſſued for the Service of the Navy?

Not to the beſt of my knowledge.

Would the Anſwers to the Queſtions which you have objected to anſwer, criminate, or tend to criminate, or expoſe you to any Pains or Penalties?

I certainly feel that they may tend to expoſe me to Pains and Penalties, which the Clauſe of that Act, to which I have referred, was intended to protect me againſt.

Thomas Wilſon.

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.

ADDITION and ALTERATION, made this 20th day of July 1804, by deſire of this Examinant, to the Anſwers given by him on the 18th inſtant. *Mr. Wilſon.*

(a) As I have hitherto underſtood it to be an admitted Privilege.

(b) To the Queſtion, "Have you received any Money from any Perſon in "conſequence of the uſe or employment of the Money iſſued for the "Service of the Navy?"—I now anſwer——No.

Thomas Wilſon.

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.

The further Examination of THOMAS WILSON, Eſquire; taken upon Oath, the 20th day of July 1804.

FROM whom, and by what authority, do you receive the Money for the Payment of Exchequer Fees?

I receive it from the Paymaſter, who obtains it by Memorial to the Treaſury.

Have you derived any Profit, Advantage, or Benefit whatever, from or in conſequence of the employment or application of the Money iſſued for Naval Services, to private uſe, by any Perſon or Perſons?——No.

Has any Perſon, to your knowledge (yourſelf out of the queſtion) derived any Benefit or Advantage from the uſe or employment of Money applicable to Naval Services, ſince the year 1785?

I object to that Queſtion, upon the ground of the 5th Clauſe of the Act of 43d Geo. III. cap. 16.

Have you paid back or engaged to pay back, or made over or engaged to make over, any Money or Profit you had received in conſequence of the employment or application of Money iſſued for Naval Services, to private uſe?——I have not.

Ch. M. Pole. *Thomas Wilſon.*
Ewan Law.
John Ford.
Henry Nicholls.

No. 22.

The Examination of EDMUND ANTROBUS, Eſquire; taken upon Oath, the 6th July 1804.

WAS your Houſe in the practice of receiving Money applicable to Naval Services from the Bank, by the Drafts of the Paymaſter of the Navy? *Mr. Antrobus.*

We have certainly received Money at the Bank on the Drafts of the Paymaſter of the Navy, which, for any thing I know, may have been applicable to the Service of the Navy.

From the magnitude of the Sums drawn from the Bank, and lodged in your Houſe by the Paymaſter of the Navy, and from their ſubſequent appropriation, do you believe that ſuch Monies were the Property of the Public, and applicable to Naval Services?——I believe they might.

Mr. Antrobus.

With whom did you open Accounts for such Money?
With Alexander Trotter, Esquire.

Did Alexander Trotter, Esquire, keep more than one Account at your House?
(a) He kept two; one in his own name, and the other in his own name as Paymaster of the Navy.

To which of his Accounts was the Money carried, received by your House by Drafts on the Bank?
(b) To the Account in his own name.

What Monies were placed to the Account of Alexander Trotter, Esquire, as Paymaster of the Navy?
I believe they were Sums issued for the payment of Fees at the Exchequer or Treasury.

Was any part of the Money, received by your House by the Drafts of the Paymaster of the Navy, and carried to his private Account, afterwards transferred or paid over to Adam Jellicoe or John Swaffield, Esquires, Deputy Paymasters, Thomas Slade or James Slade, Esquires, Cashiers of the Navy, George Swaffield, Esquire, Cashier of the Victualling, or John Davies, Esquire, Cashier of Allotments?
I do not now recollect that Mr. Thomas Slade had any Account in our House, nor that any of the other Gentlemen had Accounts, with the additions you have put to their names.

Had the Persons above-named, with the exception of Mr. Thomas Slade, Accounts at your House without such additions?——Yes, they had.

Was any part of the Money received by your House by the Drafts of the Paymaster of the Navy, and carried to his private Account, afterwards transferred or paid over to them?——Yes.

Did any of the Persons above-named keep more than one Account at your House?
(c) I do not now recollect that they did.

Was the Money received by your House from the Bank by the Drafts of the Paymaster of the Navy, or any part thereof, vested in Government Securities, or in any other way, for the benefit or advantage of the Paymaster of the Navy?
The Money so received at the Bank being placed to an Account standing in the name of Alexander Trotter, Esquire, I do not feel myself authorized to answer the Question now put without his authority.

The Board do not consider that you can be excused from answering the Question because you are not authorized by Mr. Trotter; and, not being satisfied with the Answer you have given, have determined that the Question be repeated:—
"Was the Money received by your House from the Bank by the Drafts of the "Paymaster of the Navy, or any part thereof, vested in Government Securities, or "in any other way, for the benefit and advantage of the Paymaster of the Navy?"
I feel considerable difficulty in answering the Question, and I hope the Board will allow me further time to consider it.

Edwd Antrobus.

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.
Wm. Mackworth Praed.

Additions and Alterations made this 14th day of July 1804, by desire of this Examinant, to the Answers given by him on the 6th instant.

(a) On referring to the Books of the House, I find that Mr. Trotter has had five Accounts:

One

Mr. Antrobus.

One in his own name, which commenced 1ſt April 1786, and is now open:
One in his name as Paymaſter, which commenced 10th January 1786, and cloſed the 4th March 1801:
A Separate Account, which commenced 5th April 1788, and cloſed the 23d September 1791:
A Private Account, which commenced 9th October 1789, and cloſed the 8th February 1793:
And one in truſt for the Eſtate of Adam Jellicoe, Eſquire, deceaſed, which commenced 19th September 1789, and cloſed 17th May 1800.

(b) The Money received at the Bank by the Drafts of the Paymaſter was generally carried to the Account in his own Name, but ſometimes to the credit of the other Gentlemen in the different Branches of the Pay Office.

(c) I find likewiſe, on referring to the Books, that Mr. Davies had two Accounts, one in his own name, and one as a ſeparate Account.

Ewan Law. *Edmd Antrobus.*
John Ford.
Henry Nicholls.

The further Examination of EDMUND ANTROBUS, Eſquire; taken upon Oath, 14th July 1804.

WAS the Money received by your Houſe from the Bank by the Drafts of Mr. Alexander Trotter, the Paymaſter of the Navy, or any part thereof, veſted in Government Securities, or in any other way, for his benefit or advantage?

I ſtill object to anſwering this Queſtion for the reaſons I gave to the Board when I was laſt here, though they are not fully ſtated in the Examination; namely,

Becauſe it is a rule with our Houſe not to diſcloſe the particulars of any Perſon's account, without an order from himſelf, to which rule we have always been deſirous to adhere from motives of duty to thoſe who have confided in us, as well as from its being our intereſt as Bankers to ſhew ſuch has been our practice.

Has your Houſe written to Mr. Trotter ſince you was here on the 6th inſtant, and received an anſwer?

His Brother, who is one of the Partners in the Houſe, wrote to him ſince I was here, and has received an anſwer written by Mrs. Trotter, at his requeſt.

The Board cannot admit the validity of your objection to anſwering the Queſtion, and are therefore under the neceſſity of repeating it:—

"Was the Money received by your Houſe from the Bank by the Drafts of Mr. "Alexander Trotter, the Paymaſter of the Navy, or any part thereof, veſted in "Government Securities, or in any other way, for his benefit or advantage?"

Some part of the Money was inveſted in Government Securities, but whether for the benefit of Mr. Trotter or not, I cannot ſay.

Have you any reaſon to believe, that any other Perſon than Mr. Trotter has derived a Profit from it?——I have not.

In what Securities, or in what way has ſuch Money been inveſted?

In Exchequer or Navy Bills chiefly, or lent on the ſecurity of Stock.

(d) There was likewiſe a Sum paid over to a Banking Houſe at Edinburgh.

What was the Amount of the Sum ſo paid over to the Banking Houſe at Edinburgh, and what rate of Intereſt was allowed for it?

Twenty-five thouſand Pounds, and the rate of Intereſt was Four per cent.

How long did that Sum continue in the hands of the Bankers at Edinburgh?

Rather more than three years, from September or October 1789 to about February 1793.

What

Mr. Antrobus.

What was the Firm of the Banking Houſe at Edinburgh to which the Money was ſo paid over?——Meſſrs. Mansfield, Ramſay, and Company.

Have you reaſon to believet hat any part of the Money received by your Houſe at the Bank by the Drafts of the Paymaſter of the Navy, was employed by Mr Trotter in the diſcounting of private Bills?——I believe it has been.

What has been the greateſt Sum of Money received by your Houſe from the Bank by the Drafts of the Paymaſter of the Navy, which has been inveſted at any one time in Exchequer or Navy Bills, or lent on Security of Stock, or employed by him in diſcounting Bills?——I cannot ſay, from recollection.

Do you apprehend it has amounted to thirty thouſand Pounds?——I believe it has.

Was the Intereſt of ſuch Money carried to the credit of Mr. Trotter?——Yes.

Was Mr. Alexander Trotter, Paymaſter of the Navy, in any way intereſted in the Profits of the Houſe of Meſſrs. Thomas Coutts and Company?——Certainly not.

Did the Houſe of Meſſrs. Thomas Coutts and Company make any allowance, or pay any Sum or Sums of Money to Mr. Alexander Trotter, Paymaſter of the Navy, or to any of the other Perſons belonging to the Navy Pay Office, in conſequence of the Money applicable to Naval Services being lodged with them?——Certainly not.

Did the Houſe of Meſſrs. Thomas Coutts and Company underſtand that there was any particular Sum, below which the Money applicable to Naval Services was not to be drawn out of their hands?——Certainly not.

What was the general Balance uſually left in the hands of Meſſrs. Thomas Coutts and Company, of the Money received from the Bank by the Drafts of the Paymaſter of the Navy?——Sometimes a great deal, and ſometimes none at all.

Was there any part of the Money, received by your Houſe from the Bank by the Drafts of the Paymaſter of the Navy, generally kept inveſted in Exchequer or Navy Bills, or lent on Security of Stock, or employed by Mr. Trotter in diſcounting Bills?

I believe there was.

Have you any reaſon to believe that any of the Money received from the Bank by the Drafts of the Paymaſter of the Navy, and lodged in your Houſe, has been drawn out by the Paymaſter of the Navy, or paid over by your Houſe for his uſe, or the uſe of any other Perſon or Perſons?

I have no reaſon to believe there has.

Ewan Law. *Edmd Antrobus.*
John Ford.
Henry Nicholls.

The further Examination of EDMUND ANTROBUS, Eſquire; taken upon Oath, the 16th of July 1804.

WAS any part of the Money received by your Houſe from the Bank by the Drafts of the Paymaſter of the Navy, placed in Bank or India Stock, or in any other Securities, for the benefit of Mr. Alexander Trotter, than thoſe you have mentioned?——I believe there may have been.

In what Funds, and to what Amount?

In Bank Stock; I believe, about two thouſand Pounds. There was a Sum of about thirteen thouſand Pounds India Stock in our names, on which we received the Dividends for Mr. Trotter, and alſo one thouſand Pounds in his own name; but whether bought by Money received by us from the Bank on his Drafts I cannot ſay.

Was any part of the Money received by the Houſe of Meſſrs. Thomas Coutts and Co. by the Drafts of Mr. Alexander Trotter, on the Bank, carried to his Separate Account, which cloſed the 23d September 1791, or to his Private Account which cloſed the 8th February 1793?

There were two Drafts placed to the credit of his Separate Account, but not any to his Private Account. That was the Account of the Money in the hands of Meſſrs. Mansfield, Ramſay, and Co.

Have

Have the Governors of the Cheſt at Chatham, or any other Perſon, lodged Money belonging to that Truſt in the Houſe of Meſſrs. Coutts and Co.? *Mr. Antrobus.*

No, I believe not.

Ewan Law. *Edm^d Antrobus.*
John Ford.
Henry Nicholls.

ALTERATION, and EXPLANATION, made this 1ſt day of November 1804, by deſire of this Examinant, to the Evidence given by him on the 14th of July laſt.

IN my Examination on the 14th July 1804, I ſtated, that I believed twenty-five thouſand Pounds of the Money which had been received by Meſſrs. Thomas Coutts and Company upon Drafts of Alexander Trotter, Eſquire, Paymaſter of the Navy, on the Bank of England, had been remitted to a Banking Houſe at Edinburgh, and was allowed to remain there at an intereſt of four per Cent. I now beg leave to correct that information, as, upon a more accurate inveſtigation of our Books which I have made ſince that time, I find that the Sum in queſtion was not even paid to Meſſrs. Mansfield and Co. through our Houſe on any of his Accounts; it was repaid to Mr. Trotter's Account by us, by the order of Meſſrs. Mansfield and Company; and the impreſſion I had when I then waited upon you was, that it was Public Money, but I do not find any trace of the Payment in Mr. Trotter's Accounts in our Books, and I have no evidence of it.

Ewan Law. *Edm^d Antrobus.*
John Ford.
Henry Nicholls.
W^m Mackworth Praed.

No. 23.

The Examination of Mr. WILLIAM CHAPMAN, Clerk to Meſſrs. Coutts & Co.; taken upon Oath, the 16th November 1804.

WHAT Accounts has Alexander Trotter, Eſquire, had at the Houſe of Meſſrs. Thomas Coutts and Co. between the 1ſt January 1786 and the 31ſt July 1803? *Mr. Chapman.*

Accounts called "his Own Account," "his Separate Account," "his Paymaſterſhip Account," "his Private Account," and "his Account in truſt for the late Adam Jellicoe."

Have you examined and compared ſuch Accounts with the Waſte Books of Meſſrs. Coutts and Company, ſo as to aſcertain the Sums entered in thoſe Accounts that were received by Mr. Trotter's Drafts on the Bank of England?

I have only examined and compared with the Waſte Books "his Own Account" and "his Separate Account."

Do the Statements you now preſent to this Board contain all the Sums received by Mr. Trotter's Drafts on the Bank, that have been entered in "his Own" and "his Separate Accounts"?——They do.

Have you any, and what reaſon to believe, that any other Sums of Public Money have been entered in Mr. Trotter's Accounts with Meſſrs. Coutts and Company, beſides thoſe you have delivered Statements of?

I have not any reaſon to believe that there are any.

Ch. M. Pole. *W^m Chapman.*
Ewan Law.
John Ford.
Henry Nicholls.
W^m Mackworth Praed.

No. 24.

A Statement of the DRAFTS drawn by ALEX[R] TROTTER, Esquire, on the Bank, placed to the Credit of his Own Account with Messrs. THOMAS COUTTS and Co. between the 13th July 1791 and the 6th July 1802, both days inclusive.

			£.	s.	d.
1791:					
July	13.	A. Trotter on Bank - - - - -	1,000	—	—
1792:					
April	19.	- D° - part of £. 2,350. - -	1,000	—	—
	26.	- D° - - - - - -	1,500	—	—
July	20.	- D° - - - - - -	1,500	—	—
Sept[r]	4.	- D° - - - - - -	8,000	—	—
	17.	- D° - - - - - -	500	—	—
	21.	- D° - - - - - -	757	10	—
Dec[r]	26.	- D° - part of £. 1,218. - -	1,000	—	—
1793:					
Mar.	18.	- D° - - - - - -	3,000	—	—
May	24.	- D° - - - - - -	5,000	—	—
June	10.	- D° - - - - - -	3,000	—	—
July	8.	- D° - - - - - -	2,000	—	—
	15.	- D° - - - - - -	1,000	—	—
Sept[r]	26.	- D° - - - - - -	1,775	—	4
Dec[r]	14.	- D° - - - - - -	350,000	—	—
	31.	- D° - - - - - -	56,063	13	2
1794:					
Jan[y]	6.	- D° - - - - - -	4,000	—	—
	17.	- D° - - - - - -	4,000	—	—
April	14.	- D° - - - - - -	10,000	—	—
May	16.	- D° - - - - - -	12,000	—	—
July	24.	- D° - - - - - -	15,000	—	—
Oct[r]	3.	- D° - - - - - -	12,000	—	—
	6.	- D° - part of £. 21,129. 10s. -	20,000	—	—
Nov[r]	11.	- D° - - - - - -	7,000	—	—
1795:					
Jan[y]	30.	- D° - - - - - -	40,000	—	—
Feb[y]	27.	- D° - - - - - -	20,000	—	—
Mar.	2.	- D° - - - - - -	30,000	—	—
	18.	- D° - - - - - -	40,000	—	—
	28.	- D° - - - - - -	30,000	—	—
June	12.	- D° - - - - - -	20,000	—	—
	17.	- D° - - - - - -	100,000	—	—
July	31.	- D° - - - - - -	30,000	—	—
Aug[t]	17.	- D° - - - - - -	20,000	—	—
Sept[r]	4.	- D° - - - - - -	30,000	—	—
	10.	- D° - - - - - -	20,000	—	—
Dec[r]	23.	- D° - part of £. 5,500. - -	5,000	—	—
	28.	- D° - - - - - -	30,000	—	—
1796:					
Jan[y]	20.	- D° - - - - - -	40,000	—	—
	21.	- D° - - - - - -	30,000	—	—
	29.	- D° - - - - - -	30,000	—	—
Feb[y]	19.	- D° - - - - - -	4,000	—	—
	27.	- D° - - - - - -	5,000	—	—

			£	s.	d.
March	1.	A. Trotter on Bank	20,000	—	—
	5.	D°	20,000	—	—
	21.	D°	10,000	—	—
	30.	D°	19,158	5	10
May	14.	D°	30,000	—	—
	18.	D°	49,000	—	—
	—	D°	15,000	—	—
	23.	D°	6,000	—	—
June	18.	D°	20,000	—	—
	21.	D°	60,000	—	—
July	13.	D°	10,870	—	—
	19.	D°	5,991	—	—
Aug^{t}	1.	D°	50,000	—	—
Sept^{r}	30.	D°	10,000	—	—
Oct^{r}	7.	D°	20,000	—	—
	12.	D°	20,000	—	—
Nov^{r}	4.	D°	10,000	—	—
	10.	D°	50,000	—	—
	18.	D°	30,000	—	—
	19.	D°	30,000	—	—
	21.	D°	50,000	—	—
1797:					
Jan^{y}	14.	D°	26,060	—	—
Feb^{y}	1.	D°	18,000	—	—
Mar.	29.	D°	20,000	—	—
April	6.	D°	20,000	—	—
	24.	D°	13,000	—	—
May	18.	D°	50,000	—	—
	31.	D°	55,000	—	—
June	6.	D°	50,000	—	—
	30.	D°	35,000	—	—
July	21.	D°	50,000	—	—
	28.	D°	4,000	—	—
Aug^{t}	2.	D°	3,240	14	7
	7.	D°	50,000	—	—
	18.	D°	50,000	—	—
	26.	D°	50,000	—	—
	31.	D°	30,000	—	—
Sept^{r}	13.	D°	19,500	—	—
	19.	D°	20,000	—	—
Oct^{r}	3.	D°	20,000	—	—
	7.	D°	5,000	—	—
	9.	D°	20,000	—	—
	12.	D°	50,000	—	—
	17.	D°	15,000	—	—
	18.	D°	50,000	—	—
	20.	D° part of £. 37,000.	36,000	—	—
Nov^{r}	11.	D°	100,000	—	—
	20.	D°	20,000	—	—
Dec^{r}	2.	D°	50,000	—	—
	7.	D°	15,000	—	—
	9.	D°	20,000	—	—
	11.	D°	20,000	—	—
	14.	D°	1,570	—	—
	22.	D°	20,000	—	—

			£.	s.	d.
1798:					
Jan^{y}	15.	A. Trotter, on Bank - - - -	50,000	—	—
Feb^{y}	1.	- D° - - - - - - -	50,000	—	—
	13.	- D° - - - - - - -	35,434	6	6
March	8.	- D° - - - - - - -	50,000	—	—
	14.	- D° - - - - - - -	50,000	—	—
	17.	- D° - - - - - - -	70,000	—	—
	23.	- D° - - - - - - -	50,000	—	—
May	9.	- D° - - - - - - -	62,500	—	—
	18.	- D° - - - - - - -	30,000	—	—
	21.	- D° - - - - - - -	60,000	—	—
	24.	- D° - - - - - - -	50,000	—	—
	31.	- D° - - - - - - -	50,000	—	—
June	6.	- D° - - - - - - -	100,000	—	—
	27.	- D° - - - - - - -	50,000	—	—
July	3.	- D° - - - - - - -	60,000	—	—
	23.	- D° - - - - - - -	30,000	—	—
		- D° - - - - - - -	30,000	—	—
	27.	- D° - - - - - - -	30,000	—	—
Aug^{t}	16.	- D° - - - - - - -	20,000	—	—
	20.	- D° - - - - - - -	70,000	—	—
	22.	- D° - - - - - - -	13,000	—	—
	30.	- D° - - - - - - -	30,000	—	—
Sept^{r}	1.	- D° - - - - - - -	35,000	—	—
	7.	- D° - - - - - - -	10,000	—	—
	20.	- D° - - - - - - -	100,000	—	—
Oct^{r}	4.	- D° - - - - - - -	20,000	—	—
	12.	- D° - - - - - - -	30,000	—	—
	16.	- D° - - - - - - -	50,000	—	—
	24.	- D° - - - - - - -	50,000	—	—
Nov^{r}	1.	- D° - - - - - - -	27,500	—	—
	10.	- D° - - - - - - -	20,000	—	—
	14.	- D° - - - - - - -	40,000	—	—
Dec^{r}	6.	- D° - - - - - - -	20,000	—	—
	11.	- D° - - - - - - -	50,000	—	—
	24.	- D° - - - - - - -	50,000	—	—
1799:					
Jan^{y}	10.	- D° - - - - - - -	40,000	—	—
	23.	- D° - - - - - - -	30,000	—	—
	26.	- D° - - - - - - -	15,000	—	—
Feb^{y}	4.	- D° - - - - - - -	10,000	—	—
	8.	- D° - - - - - - -	20,000	—	—
	9.	- D° - - - - - - -	60,000	—	—
	13.	- D° - - - - - - -	30,000	—	—
	20.	- D° - - - - - - -	40,000	—	—
	28.	- D° - - - - - - -	50,000	—	—
Mar:	5.	- D° - - - - - - -	30,000	—	—
	20.	- D° - - - - - - -	30,000	—	—
	29.	- D° - - - - - - -	50,000	—	—
April	16.	- D° - - - - - - -	12,000	—	—
	19.	- D° - - - - - - -	20,000	—	—
May	8.	- D° - - - - - - -	25,000	—	—
	11.	- D° - - - - - - -	20,000	—	—
	28.	- D° - - - - - - -	30,000	—	—
June	8.	- D° - - - - - - -	30,000	—	—
	25.	- D° - - - - - - -	50,000	—	—

			£.	s.	d.
1799:					
July	1.	A. Trotter, on Bank - - - - -	30,000	—	—
	9.	- D° - - - - - - -	60,000	—	—
	10.	- D° - - - - - - -	30,000	—	—
	17.	- D° - - - - - - -	80,000	—	—
		- D° - - - - - - -	30,000	—	—
	26.	- D° - - - - - - -	50,000	—	—
Aug^{t}	6.	- D° - - - - - - -	50,000	—	—
	13.	- D° - - - - - - -	50,000	—	—
	19.	- D° - - - - - - -	10,000	—	—
	20.	- D° - - - - - - -	4,000	—	—
Oct^{r}	8.	- D° - - - - - - -	50,000	—	—
	18.	- D° - - - - - - -	50,000	—	—
Nov^{r}	11.	- D° - - - - - - -	30,000	—	—
	29.	- D° - - - - - - -	60 000	—	—
Dece^{r}	14.	- D° - - - - - - -	10,000	—	—
	17.	- D° - - - - - - -	20,000	—	—
	20.	- D° - - - - - - -	80,000	—	—
	27.	- D° - - - - - - -	10,000	—	—
1800.					
Jan^{y}	2.	- D° - - - - - - -	100,000	—	—
	7.	- D° - - - - - - -	100,000	—	—
	18.	- D° - - - - - - -	4,000	—	—
	22.	- D° - - - - - - -	50,000	—	—
	28.	- D° - - - - - - -	60,000	—	—
Feb^{y}	1.	- D° - - - - - - -	200,000	—	—
Mar.	13.	- D° - - - - - - -	60,000	—	—
	31.	- D° - - - - - - -	25,000	—	—
April	9.	- D° - - - - - - -	25,000	—	—
	10.	- D° - - - - - - -	5,000	—	—
		- D° - - - - - - -	47,500	—	—
	17.	- D° - - - - - - -	80,000	—	—
May	6.	- D° - - - - - - -	500	—	—
	8.	- D° - - - - - - -	10,000	—	—
	22.	- D° - - - - - - -	33,000	—	—
	23.	- D° - - - - - - -	40,000	—	—
	24.	- D° - - - - - - -	10,000	—	—
June	5.	- D° - - - - - - -	50,000	—	—
	6.	- D° - - - - - - -	50,000	—	—
	11.	- D° - - - - - - -	90,000	—	—
	13.	- D° - - - - - - -	70,000	—	—
	26.	- D° - - - - - - -	80,000	—	—
July	5.	- D° - - - - - - -	50,000	—	—
	16.	- D° - - - - - - -	20,000	—	—
	18.	- D° - - - - - - -	30,000	—	—
	26.	- D° - - - - - - -	50,000	—	—
Aug^{t}	1.	- D° - - - - - - -	50,000	—	—
	9.	- D° - - - - - - -	20,000	—	—
	14.	- D° - - - - - - -	50,000	—	—
	20.	- D° - - - - - - -	50,000	—	—
Sept^{r}	4.	- D° - - - - - - -	50,000	—	—
	10.	- D° - - - - - - -	40,000	—	—
	25.	- D° - - - - - - -	20,000	—	—
	26.	- D° - - - - - - -	30,000	—	—
Oct^{r}	21.	- D° - - - - - - -	5,000	—	—
	27.	- D° - - - - - - -	15,000	—	—

			£.	s.	d.
1800:					
Nov^r	5.	A. Trotter, on Bank - - - -	30,000	—	—
	12.	- D° - - - - - -	30,000	—	—
	19.	- D° - - - - - -	40,000	—	—
Dec^r	2.	- D° - - - - - -	30,000	—	—
	4.	- D° - - - - - -	5,000	—	—
	23.	- D° - - - - - -	50,000	—	—
1801:					
Jan^y	7.	- D° - - - - - -	30,000	—	—
March	13.	- D° - - - - - -	50,000	—	—
	14.	- D° - - - - - -	15,000	—	—
	25.	- D° - - - - - -	15,000	—	—
April	15.	- D° - - - - - -	60,000	—	—
May	7.	- D° - - - - - -	20,000	—	—
	25.	- D° - - - - - -	10,000	—	—
June	16.	- D° - - - - - -	40,000	—	—
July	16.	- D° - - - - - -	20,000	—	—
Aug^t	1.	- D° - - - - - -	6,000	—	—
	3.	- D° - - - - - -	20,000	—	—
	27.	- D° - - - - - -	25,000	—	—
Sept^r	7.	- D° - - - - - -	20,000	—	—
	9.	- D° - - - - - -	31,000	—	—
	14.	- D° - - - - - -	25,000	—	—
	16.	- D° part of £. 110,000. - - -	40,000	—	—
Oct^r	13.	- D° - - - - - -	25,000	—	—
	15.	- D° - - - - - -	80,000	—	—
	29.	- D° - - - - - -	18,000	—	—
Nov^r	4.	- D° - - - - - -	40,000	—	—
	21.	- D° - - - - - -	10,000	—	—
	24.	- D° - - - - - -	3,000	—	—
	25.	- D° - - - - - -	50,000	—	—
	30.	- D° - - - - - -	228,000	—	—
Dece^r	11.	- D° - - - - - -	50,000	—	—
	17.	- D° - - - - - -	11,500	—	—
1802:					
Jan^y	2.	- D° - - - - - -	15,000	—	—
	16.	- D° - - - - - -	2,500	—	—
	21.	- D° - - - - - -	20,000	—	—
	30.	- D° - - - - - -	10,000	—	—
April	17.	- D° - - - - - -	20,000	—	—
July	6.	- D° - - - - - -	3,000	—	—

London, 16th Nov^r 1804.

W. Chapman.

A Statement of the DRAFTS drawn by ALEXR TROTTER, Esq., on the Bank, placed to the Credit of his Separate Account with Messrs. THOMAS COUTTS & Co. between the 25th April 1789 and the 12th April 1790, both days inclusive.

		£.	s.	d.
1789:				
April 25.	A. Trotter on Bank - - - - -	3,500	—	—
July 4.	- Dº - - - - - - -	6,000	—	—
27.	- Dº - - - - - - -	1,000	—	—
28.	- Dº - - - - - - -	1,500	—	—
Augt 27.	- Dº - - - - - - -	2,500	—	—
1790:				
April 12.	- Dº - - - - - - -	6,000	—	—

London, 16th Novr. *W. Chapman.*

No. 25.

The Examination of ABRAHAM NEWLAND, Esquire, Cashier of the Bank; taken upon Oath, this 2nd day of August 1804.

Mr. Newland.

WHAT Accounts were opened by the Governor and Company of the Bank with the Treasurer of the Navy, in consequence of the Act of the 25th of His present Majesty, cap. 31?

A Cash Account was opened with the Treasurer of the Navy for the time being.

Has the Bank ever opened Accounts with the Treasurer of the Navy under the following Heads of Service; "Pay Branch," "Cashier's Branch," and "Victualling Branch," or any other?

No; the Money is issued from the Exchequer in a gross Sum, for the general Service of the Navy, and carried to his general Account.

Have the Drafts on the Bank by the Treasurer of the Navy, or by the Person or Persons in his office duly authorized by him, always specified the Heads of Service for which they were drawn?

Not always; they formerly did specify a Service, but they afterwards changed that plan, and made the Drafts payable to the Sub-Accountants of the different Branches, or Bearers.

At the time the Money applicable to Naval Services was drawn from the Bank, and lodged in the House of Messrs. Thomas Coutts and Company, in the year 1786, were any, and what steps taken by the Governor and Company of the Bank on that occasion?——The Bank did not take any steps that I recollect.

Was any offer or proposal made on the part of the Bank to prevent the possible injury which might be sustained by the Loss of the Drafts, or in carrying the Money received for them from the Bank to the Pay Office?

I do not know that any proposal was made.

What is the present mode of conducting the Payments made from the Account of the Treasurer of the Navy?

He writes off from his Account for different Branches, to "James Slade, George Swaffield, John Davies, and John Swaffield, his Sub-Accountants."

Are

Mr. Newland. Are all the Iſſues from the Exchequer of Money and Exchequer Bills, for the Service of the Navy, made to the Bank of England?

No; the Bank receives the Exchequer Bills iſſued on the Malt and Land Taxes, and give credit to the Treaſurer of the Navy for the Amount. The other Exchequer Bills are iſſued from the Treaſury to the Paymaſter, and a great part are given to Mr. Goldſmid for Sale, who pays very large Sums from time to time into the Bank, on account of the Treaſurer of the Navy.

Ewan Law. *A. Newland.*
John Ford.
Henry Nicholls.

The further Examination of ABRAHAM NEWLAND, Eſquire, Caſhier of the Bank; taken upon Oath the 18th of October 1804.

HAS Mr. Alexander Trotter had any Account with the Governor and Company of the Bank of England ſince the year 1785?

No; he never had any Account with the Bank in his own name: what Money he drew from the Bank was by procuration of the Treaſurer of the Navy.

Do the Books of the Bank ſhew to whom the ſeveral Drafts given by Mr. Alexander Trotter, Paymaſter of the Navy, under the authority of a Power of Attorney from the Treaſurer, have been paid?

Where many Drafts are preſented together, the Name of the Perſon to whom Payment is made is noted in the Caſh Book; but where Drafts are (a) preſented ſingly, the names of the Perſons to whom they are made payable are noted, and the name of the Perſon to whom Payment is made would not be known by the Books of the Bank in ſuch caſes.

Were the following Sums paid by the Bank of England, from the Account of the Treaſurer of the Navy, upon the Drafts of Mr. Alexander Trotter, and to whom?

1789. April 25th, Mr. Trotter's Dft on the Bank	- -	£. 3,500
- - July 4th	- -	6,000
- - - - 27th	- -	1,000
- - - - 28th	- -	1,500

It appears they were paid at the following periods:—

£. 3,500. a Draft payable to Mr. Jellicoe, paid 27th April 1789.
£. 6,000. a Draft payable to Mr. Jellicoe, paid 6th July 1789.
£. 1,000. a Draft payable to Bearer, paid 28th July 1789.
£. 1,500. a Draft payable to Mr. Jellicoe, paid 29th July 1789.

The Draft for £. 1,000. payable to Bearer, was paid to Meſſrs. Coutt, but I cannot ſay to whom the others were paid.

As it is directed by the Act of the 25th Geo. III. cap. 31. for better regulating the office of Treaſurer of His Majeſty's Navy, that all Monies iſſued from the Exchequer to the Bank on Account of the Treaſurer of the Navy, "ſhall be placed on an "Account or Accounts to be raiſed in the Books of the Governor and Company of "the Bank of England, and to be intituled, The Account of the Treaſurer of His "Majeſty's Navy, inſerting the name of ſuch Treaſurer for the time being for the Pay "Branch, Caſhier's Branch, and the Victualling Branch;" do you know why Accounts have not been raiſed with the Treaſurer of the Navy under thoſe reſpective Heads?

The Money iſſued from the Exchequer to the Bank for Naval Services is always in one groſs Sum, without any ſpecification of the particular Services for which it is intended, conſequently the Bank could only open one Account with the Treaſurer, and the appropriation is ſubſequently made by the Paymaſter.

A. Newland.

ALTERATION made this 20th day of October 1804, by deſire of this Examinant, to the Evidence given by him on the 18th inſtant.

(a) Where the Drafts are preſented ſingly, the name of the Drawer is noted, and not the name of the Perſon to whom it is made payable.

No. 26.

The ACCOUNT

OF

ALEXANDER TROTTER, Esq.

With the Houſe of Meſſrs. Coutts and Company,

entitled,

His own Account.

Note,

✠ Wherever this Mark occurs in the Account, it denotes that the Sum carried out was received immediately from the Bank of England, by the Drafts of Mr. Alexander Trotter, Paymaſter of the Navy.

⌒ Wherever this Mark occurs, it denotes that the Sum underwritten, part of the Sum carried out, was received immediately from the Bank of England, by the Drafts of Mr. Alexander Trotter, Paymaſter of the Navy.

Names of the Cashiers and Clerks in the Navy Pay Office, to whom Money has been paid from this Account.

Mr. JAMES SLADE - - - -
THOMAS WILSON - -
WALTER HUTTON - -
G. S. SPRY - - - - - } - - Navy Branch.

Mr. GEORGE SWAFFIELD - - - Victualling Branch.

Mr. JOHN SWAFFIELD - -
——— TAYLOR - - - } - - Pay Branch.

1332. - - Dr - - - ALEXANDER TROTTER, ESQr. - - - - - -

1791.				£. s. d.	£. s. d.
June	23.	To Cash paid the Bearer - - - - - -	4	19 1 4	
	28	Him - - - - - - - -	10	10 10 —	
July	1.	- - - - - - - -	17	72 2 —	
	7.	Him - - - - - - - -	31	10 10 —	
	11.	Sir Gilbert Elliott - - - - - -	40	2,018 17 8	
	14.	His Account P. M. - - - - -	56	500 — —	
	15.	Mon. Lind - - - - - - -	59	346 15 —	
	22.	Him - - - - - - - -	74	10 — —	
	27.	Bearer - - - - - - - -	83	212 10 —	
	30.	Him - - - - - - - -	100	10 10 —	
Augt	2.	Do - - - - - - - -	106	9 9 —	
	6.	Mr. Lind - - - - - - -	114	1,500 — —	
	18.	Him - - - - - - - -	131	21 — —	
	22.	- - - - - - - -	128	52 10 —	
	25.	Him - - - - - - - -	143	15 15 —	
Septr	1.	R. Trotter - - - - - - -	156	100 — —	
	6.	M. Lind - - - - - - -	163	3,000 — —	
					7,929 10 —
	16.	- - - - - - - -	170	30 — —	
		Him - - - - - - - -	-	10 10 —	
	17.	M. Lind - - - - - - -	182	2,500 — —	
	21.	- - - - - - - -	176	33 5 9	
		M. Lind - - - - - - -	-	1,500 — —	
	23.	Do - - - - - - - -	180	1,199 11 —	
	24.	- - - - - - - -	194	22 13 —	
		Money Chest at Chatham - - - -	-	473 — 10	
		Him - - - - - - - -	-	10 10 —	
	28.	Act of Parliamt New Acct - - - -	190	2,000 — —	
Octr	1.	- - - - - - - -	210	10 10 —	
	4.	Bearer - - - - - - - -	216	25 — —	
	5.	Messrs. Trotter, for Mr. Dundas - -	204	638 10 4	
		Mr. Dundas & Mr. Playfair - - -	-	245 — —	
	6.	Him - - - - - - - -	220	31 10 —	
	7.	- - - - - - - -	210	50 — —	
		Act of Parlt New Acct - - - -	-	2,500 — —	
					11,280 — 11
	12.	- - - - - - - -	221	18 17 6	
		Act of Parlt New Acct - - - -	-	1,000 — —	
	18.	Him - - - - - - - -	15	10 10 —	
	29.	Do - - - - - - - -	40	21 — —	
Novr	4.	- - - - - - - -	43	50 — —	
	5.	Mr. Lind - - - - - - -	56	2,000 — —	
	15.	Do - - - - - - - -	78	1,500 — —	
	24.	Do - - - - - - - -	96	1,000 — —	
Decr	8.	Him - - - - - - - -	120	21 — —	
	9.	Do - - - - - - - -	109	10 10 —	
	12	Act of Parlt New Acct - - - -	112	2,500 — —	
	20.	Do - - - - - - - -	143	3,000 — —	
					11,131 17 6
		Carried over - -	1333	- - £.	30,321 8 5

CONTRA Cr 1332.

1791.				£.	s.	d.	£.	s.	d.
June	24.	By Balance brot from laſt Ledger	1330				322	9	—
July	7.	By Caſh recd	33	224	1	11			
		D°	—	39	8	11			
	11.	D°	47	1,175	—	4			
	13.	D°	50	1,000	—	—			
	14.	on	56	13	7	6			
	15.	G. Elliot on J. Oſborne	56	150	—	—			
	22.	Recd	73	38	17	2			
Augt	2.	D°	105	60	—	—			
	3.	D°	98	519	1	2			
	5.	D°	101	473	—	10			
		D°	—	1,350	—	—			
	19.	D°	123	50	—	—			
	31.	The Midsr Divd on £. 1,000 India Stock	142	40	—	—			
Septr	1.	M. Lind on Batſons & Co.	154	2,928	5	—			
							8,061	2	10
	10.	G. Potter's Note	171	786	8	—			
		Butler & Co.'s D°	—	894	7	—			
	14.	Bouring & Co.'s D°	166	622	15	—			
	16.	Le Roy & Co. on Meſſrs. Van Eghen	169	425	—	—			
		D° on Meſſrs. Van Staphert	—	400	—	—			
	20.	Recd	186	1,000	—	—			
	21.	T. Pinkerton, on Donaldſon & Co.	176	794	—	—			
	23.	Meſſrs. Twiggs Note	180	292	5	—			
	24.	W. Medows & others, on the India Co.	196	2,600	—	—			
Octr	3.	Taylor & Co. on Taylor & Co.	198	255	—	—			
	4.	J. Rennie, on Goodwin & Co.	216	1,000	10	—			
		R. Fennell's Note	—	257	14	—			
		Recd	—	1,000	—	—			
	6	Lindam & Co. on the Daniſh Eaſt India Co.	219	800	—	—			
	8.	on	223	25	—	—			
	11.	Sutherland & Co. on A. H. Sutherland	227	245	16	8			
							11,308	15	8
		Hill & Co. on Cazelet & Co.	—	737	10	—			
	13.	Forreſter & Co. on Meſſrs. Abel	3	510	—	—			
	20.	Kirkpatrick & Co. on Smiths & Co.	19	500	—	—			
Novr	2.	W. Fry, on Langſton & Co.	38	1,010	—	—			
	12.	Forbes & Co. on Moffat & Co.	69	150	9	0			
	14.	Mary Hodgſon, on Jon. Boucher	60	1,330	—	—			
	18.	Baldwyn & Co.'s Note	71	650	—	—			
	23.	Meſſrs. Twiggs Note	78	667	2	—			
Decr	3.	Lord Balcarres, on Mures & Co.	113	1,069	18	1			
		J. Reed & Co. on Wheelhouſe & Co.	—	250	—	—			
		Meſſrs. Galigues' Note	—	203	—	—			
	7.	Forreſter & Co.'s D°	103	230	—	—			
		Meſſrs. Fulton, on Warder & Co.	—	435	8	—			
	14.	Hunter & Co. on J. Paton	115	374	18	—			
	16.	Balfour & Co. on J. Spalding	118	700	—	—			
	17.	Willing & Co. on Baring & Co. £. 1,181. 5 s. and Charges	137	1,181	6	6			
		D° on D° £. 900. & D°	—	900	1	6			
							10,899	13	1
		Carried over	1333			£.	30,592	—	7

1333. - - Dr - - - ALEXANDER TROTTER, ESQUIRE - - -

				£. s. d.	£. s. d.
1791. Decr	20.	Brout over - -	1332	- - -	30,321 8 5
	22.	To Cash paid - - - - - - - -	147	10 — —	
	24.	Him - - - - - - - -	152	40 — —	
		Do - - - - - - - -	-	30 9 —	
	26.	Mr. Lind - - - - - - - -	137	1,000 — —	
	29.	Him - - - - - - - -	161	40 — —	
	31.	Do - - - - - - - -	165	45 — —	
		Coutts Trotter - - - - - - -	-	300 — —	
		Act of Parliamt New Accot - - - -	-	2,011 10 4	
					3,476 19 4
					33,798 7 9
		To Balance carried forward - -	1333	- - -	55 6 6
				£.	33,853 14 3
1792.					
Jany	4.	To Cash paid - - - - - - - -	154	7 18 —	
	11.	- - - - - - - -	168	20 — —	
		Montge Lind - - - - - - -	171	3,000 — —	
	13.	- - - - - - - -	174	10 — —	
Feby	13.	Mountge Lind - - - - - -	20	1,000 — —	
	18.	Coutts Trotter - - - - - -	57	1,200 — —	
	27.	Act of Parliament New Account - - -	54	3,000 — —	
March	10.	- - - - - - - -	109	10 8 —	
	12.	Act of Parliamt New Account - - -	83	5,000 — —	
	13.	Him - - - - - - - -	114	40 10 —	
	21.	M. Lind - - - - - - - -	102	1,500 — —	
	23.	Accot Melville Castle - - - - -	107	37 2 —	
	27.	For a Power of Attorney from the Bank - -	148	— 7 6	
					14,826 5 6

CONTRA Cr 1333.

			£ s. d.	£ s. d.
1791. Decr 17.	Brot over	1332		30,592 — 7
26.	By Cash recd	137	150 12 8	
29.	H. Winstanley's Note	161	1,502 1 —	
30.	Recd	145	129 10 —	
	(28) Wm Simpson on the Bank, remd by Mansfield & Co.	139	1,000 — —	
31.	Recd	165	129 10 —	
	Of His Paymaster Account	167	350 — —	
				3,261 13 8
			£	33,853 14 3
1791. Dec 31.	By Balance brought forward	1333		55 6 6
1792. Jany 7.	By Cash recd	182	70 — —	
Febr 7.	The Christs Divd on £.1,000 India Stock	27	40 — —	
9.	Gregson & Co. on Down & Co.	33	1,000 — —	
10.	F. Oakes, on Parry & Barnet, £.3,000 & Int. £.3,060			
	Deduct one Month's Interest on £.3,000 advanced by us 10			
		15	3,050 — —	
11.	Rock & Co's Note	40	1,290 7 10	
18.	Ayton & Co's Note	55	1,127 5 —	
	McGinnis & Co. on J. Barclay		750 — —	
22.	G. Browne & Co. on R. Browne & Co.	40	500 — —	
24.	J. J. Bawers, on Geledneki & Son	46	807 15 —	
25.	Leigh & Co. on Moffat & Co.	72	551 4 —	
28.	A. Cosmo, on Hibbert & Co.	78	200 — —	
29.	Ameri & Co. on Muller & Co.	56	1,000 — —	
	Do on Do		300 — —	
March 3.	Herizey & Co. on Messrs. Ward	90	200 — —	
	Recd		440 — —	
	Do		45 — —	
5.	Ferrier & Co's Note	67	276 5 —	
7	S. Jones & Co. on J. Jones & Co.	73	1,000 — —	
9.	Balfour & Co. on J. Spalding	77	300 — —	
	G. Barclay & Co. on T. Herbert		515 5 —	
				13,463 1 10
10.	Lockier & Co. on Harrisons & Co.	106	850 — —	
	Shaw & Co. on Welch & Co.		614 18 —	
	R. Milner, on J. Campbell		350 — —	
	Do on Do		300 — —	
	Do on Do		250 — —	
12.	Messrs. Claggett, on T. Claggett & Co.	81	185 — —	
	Do on Do		160 — —	
	Do on Do		105 — —	
13.	M. Harrison, on Peels & Co.	112	2,350 10 —	
15.	J. Marshall, on Haighs & Co.	117	515 5 —	
17.	Benoit & Co. on De Mierre & Co.	123	250 — —	
	Do on Do		350 — —	
	Do on Do		400 — —	
	Kingston & Co. on Stert & Co.		570 3 3	
19.	Magoule & Co. on C. Herries & Co.	94	200 — —	
	Do on Do		250 — —	
	Do on Do		400 — —	
	Lynch & Co. on J. Reid & Co.		325 19 7	
20.	Lambert & Co. on Messrs. Stewart	128	280 10 —	
				8,707 5 10
	Carrd to folio	1368	£	22,225 14 2

1368. - - Dr - - - ALEXANDER TROTTER, Esqr. - - - - - -

1792.			£. s. d.	£. s. d.
March 27.	- - - - - - Brout from folio - -	1333	- - -	14,826 5 6
30.	To Cash paid Mr. Lind - - - - - -	124	2,000 — —	
31.	Act of Parliamt New Accot - - - -	157	2,000 — —	
April 2.	Mr. Lind - - - - - - - -	129	5,000 — —	
6.	Bearer - - - - - - - -	138	50 — —	
10.	His P. M. Account - - - - -	184	23 2 —	
12.	R. Dundas - - - - - - - -	187	100 — —	
13.	Him - - - - - - - -	153	30 — —	
	Do - - - - - - - -		21 — —	
20.	For £.2,000 Bank Stock, at 214 pr Ct - - - - £. 4,280 0 Brokerage - 2 10	171	4,282 10 —	
30.	Robert Trotter's Bill - - - - -	192	1,300 — —	
May 5.	Him - - - - - - - -	13	10 10 —	
	Do - - - - - - - -		21 — —	
14.	Mountc Lind - - - - - - -	224	500 — —	
15.	- - - - - - - -	33	56 — —	
18.	Act of Parlt New Account - - - -	5	2,000 — —	
21.	Him - - - - - - - -	9	10 — —	
	Do - - - - - - - -		10 10 —	
				17,414 10 —
24	Three Pipes of Madeira - - - -	51	189 — —	
30.	Act of Parlt New Accot - - - -	26	4,500 — —	
31.	Him - - - - - - - -	64	36 15 —	
June 1.	- - - - - - - -	29	5 3 6	
5.	- - - - - - - -	74	10 — —	
8.	For a Power of Attorney from the Bank -	44	— 7 6	
13.	Him - - - - - - - -	51	26 5 —	
14.	M. Lind - - - - - - - -	93	500 — —	
19.	- - - - - - - -	104	80 — —	
20.	C. Trotter - - - - - - -	68	200 — —	
	- - - - - - - -		93 — —	
22.	The Chest at Chatham - - - - -	73	69 13 3	
				5,710 4 3
				37,951 1 9
23.	To Balance carried to new Ledger - - -	1356	- - -	383 11 10
				38,334 13 7

- - - - - - - - - - - - CONTRA - - - - Cr - - 1368.

1792.			£. s. d.	£. s. d.
March 20.	- - - - - - - Brot from folio - -	1333	- - -	22,225 14 2
30.	By Cash recd Pye, Rich, & Co's. Bill on Piefchett & Co. -	122	300 — —	
	Do - - - - - - - on Do - -		250 18 3	
31.	D. Badock - - - - on Rowlett & Co. -	158	1,500 — —	
April 5.	Recd - - - - - - - - - -	170	203 10 —	
7.	Do - - - - - - - - - -	175	210 17 6	
11.	John Pearke's Note - - - - - -	146	552 12 —	
	For £.849. 5. Consd 3 pr Cents. from the Names of Robt Alexr & Jno Trotter, at 96⅛ pr Cent. - £.816 6 10 Brokerage - 1 1 2		815 5 8	
16.	Of —— pr Rect - - - - - - -	159	50 — —	
19.	Recd - - - - - - - £.1,000	265	2,350 — —	
26.	Do - - - - - - - - ✠	220	1,500 — —	
May 11.	Edwd Lewis's Note - - - - -	218	473 18 —	
12.	G. Potter's Note - - - - - -	26	590 2 —	
14.	Rd Fennel's Note - - - - - -	222	450 — —	
16.	Richard & Co. - - - - on Smith & Co. -	227	790 14 —	
	Rd Tidfwell - - - - on Comyn & Co. -		400 — —	
19.	J. Chriftian - - - - on G. Young & Co.	39	210 — —	10,647 17 5
	Do - - - - - - - on Do - - -		190 — —	
25.	Hen. Sadler - - - on H. & J. Johnfton -	16	1,000 — —	
26.	Lynch & Co. - - - on Reed & Parkinfon -	54	300 — —	
	Do - - - - - - - on Do - -		369 17 9	
	Js Dixon - - - - - on T. Allingham -		539 — —	
28.	Recd - - - - - - - - - -	19	15 — —	
	Wm Fry - - - - on Langfton & Co. -		1,500 — —	
	O. Tippett's Note - - - - - -		584 11 —	
June 12.	Recd - - - - - - - - - -	89	69 13 3	
13.	Do - - - - - - - - - -	50	93 — —	
18.	Do - - - - - - - - - -	65	500 — —	
19.	Do pr Rect - - - - - - -	104	100 — —	
22.	Do - - - - - - - - - -	71	200 — —	5,461 2 —
				38,334 13 7

1356. - - Dr - - - ALEXANDER TROTTER, Esqre - - - - -

1792.				£. s. d.	£. s. d.
June 25.	To Cash paid		6	70 2 —	
26.	Do - - Mr. Dundas		4	650 — —	
28.	Bearer		8	50 — —	
	Act of Parliament, New Acct		10	200 — —	
July 7.	Do		33	4,000 — —	
13.	P. M. Acct		47	200 — —	
17.	For £. 2,000 Consd 3 pr Cents. at 91 ⅛ pr Ct. - - - £. 1,827 10				
	Brokerage - - 2 10		59	1,830 — —	
	For a Power of Attorney from the Bank - -		60	— 7 6	
18.	- - - - - - -		59	20 — —	
21.	For a Power of Attorney from the Bank - -		70	— 7 6	
	For £. 2,500. 4 pr Cents. at 102 ⅞ pr Cent. - - - £. 2,571 17 6				
	Brokerage - - 3 2 6		71	2,575 — —	
31.	Mr. Dundas		83	126 — —	
Augt 2.			96	18 7 6	
				36 2 —	
15.	Him		130	21 — —	
23.	Do		145	31 — —	
Septr 3.	Bearer		163	50 — —	
					9,878 6 6
4.	For £. 2,000. India Stock at 202 ¾ pr Cent. - - - £. 4,055 —				
	Brokerage - - 2 10		171	4,057 10 —	
	For £. 2,000. Do in Name of the Rt Honble Hy Dundas, at 202 ¾ pr Ct. - £. 4,055 —				
	Brokerage - - 2 10		172	4,057 10 —	
14.	Him		188	10 — —	
	Bearer			50 — —	
	Him		190	30 — —	
18.	C. Trotter		202	300 — —	
25.	His P. M. Acct		212	600 — —	
Octr 3.	Do		222	21 — —	
4.	Mr. Dundas		3	250 — —	
6.			11	15 2 3	
8.	Him		10	10 — —	
9.			15	50 — —	
11.	Him		20	21 — —	
16.			30	35 — —	
Novr 5.	Him		74	21 — —	
10.	Do		97	98 — —	
15.			106	31 12 —	
					9,657 14 3
	Exchequer Fee Acct			400 — —	
	Coutts Trotter		108	1,000 — —	
17.	Act of Parliament New Acct		113	2,000 — —	
22.	Him		122	10 10 —	
	Do			10 10 —	
26.	Do		115	52 10 —	
Decr 3.	Act of Parliamt New Acct		129	1,000 — —	
6	Do		153	5,000 — —	
	Do			2,000 — —	
10.	Him		143	10,000 — —	
12.	Coutts Trotter		150	1,000 — —	
15	Him		174	40 — —	
17	Coutts Trotter		159	1,000 — —	
20.			183	20 — —	
			185	40 — —	
21.	Him		168	15 — —	
	Do			24 15 —	
					23,613 5 —
	Carrd over - -		1357	- - £.	43,149 5 9

- - - - - - - - - - - CONTRA - - - - Cr - - 1356.

1792.			£.	s.	d.	£.	s.	d.
June 23.	By Balance brot from laſt Ledger - - -	1368	-	-	-	383	11	10
25.	By Caſh receᵈ - - - - - - -	3	674	15	—			
30.	Receᵈ pr Rectᵗ - - - - - -	13	720	2	—			
	Do pr Do - - - - - - -	16	20	13	—			
July 5.	Receᵈ - - - - - - - -	28	1,300	—	—			
6.	Do - - - - - - - - -	30	4,003	8	—			
9.	A final Divᵈ on the 2ᵈ Voyage of the Melville Caſtle - - - - - - -	36	340	4	2			
14.	Receᵈ - - - - - - - -	51	50	—	—			
16.	Do - - - - - - - - -	53	440	—	—			
18.	Receᵈ pr Receᵗ - - - - - -	56	129	10	—			
20.	Receᵈ - - - - - - - ✠	69	1,500	—	—			
	(12) Do - - - - - - - -	46	522	11	—			
Augᵗ 1.	The Midsr Divᵈ on £. 1,000. India Stock -	95	40	—	—			
Septr 4	Receᵈ - - - - - - - ✠	171	8,000	—	—			
5.	Do - - - - - - - - -	172	39	10	—			
17.	Do - - - - - - - - ✠	192	500	—	—			
21.	Do - - - - - - - - ✠	201	757	10	—			
Octr 13.	Do (the Michs Divᵈ on £. 2,000 Bank Stock)	24	70	—	—			
	Do - - - - - - - - -		50	—	—			
						19,158	3	2
16.	Do - - - - - - - - -	32	129	10	—			
20.	The Michs Divᵈ on £. 2,500. 4 pr Cents - -	45	50	—	—			
	Receᵈ - - - - - - - -	49	50	—	—			
22	Do - - - - - - - - -	43	245	—	3			
Novr 2.	John Robertſon - - - on Hankey & Co. -	71	700	—	—			
15.	Receᵈ pr Receᵗ - - - - - -	108	3,000	—	—			
30.	R. Hanſon - - - - - on Wilſon & Son -	123	410	—	—			
Decr 3.	D. Paterſon - - - on Sanderſon & Co. -	128	400	—	—			
4.	D. Paterſon - - - - - - - on Do -	144	300	—	—			
5.	Receᵈ - - - - - - - -	134	3,000	—	—			
6.	Do - - - - - - - - -	151	4,000	—	—			
10.	of his private Account - - - - -	143	10,000	—	—			
12.	Mansfield & Co. on ourſelves, remᵈ by Mansfield & Co. - - - - - - -	146	1,000	—	—			
13.	Receᵈ - - - - - - - -	166	1,690	—	—			
						24,974	10	3
	Carrᵈ over - - -	1357	-	-	£.	44,516	5	3

1357. - - Dr - - - ALEXANDER TROTTER, ESQ. - - - - - -

				£. s. d.	£. s. d.
1792. Decr 21.	Brot over - - -	1356	- - -	43,149 5 9	
24.	To Cash paid him - - - - - -	175	50 — —		
	Do - - - - - - - -		44 15 —		
	Do - - - - - - - -		15 15 —		
26.	C. Trotter - - - - - - -	197	1,200 — —		
	Him - - - - - - -		30 1 6		
27.	Act of Parliament Accot - - - -	181	600 — —		
	Him - - - - - - -		10 10 —		
	Bearer - - - - - - -	183	7 12 —		
29.	Him - - - - - - -	188	10 — —		
31.	- - - - - - - -	205	47 9 —		
	Chest at Chatham - - - - -		522 11 —		
	Him - - - - - - -	208	10 — —		
	- - - - - - - -		— 15 —		
				2,549 8 6	
				45,698 14 3	
	To Balance carried forward - -	1357	- - -	1,209 19 2	
			£.	46,908 13 5	
1793 Janr 3.	To Cash paid - - - - - -	196	30 — —		
12.	Him - - - - - - -	219	10 10 —		
14.	Messrs. Trotters - - - - - -	9	105 10 8		
16.	Coutts Trotter - - - - - -	18	1,000 — —		
21.	- - - - - - - -	35	15 16 —		
23.	Rt Trotter's Bill - - - - - -	39	500 — —		
29.	Mountge Lind - - - - - -	49	1,000 — —		
	- - - - - - - -		30 — —		
Febr 1.	- - - - - - - -	60	10 18 2		
8.	Him - - - - - - -	82	70 13 8		
9.	Act of Parlt Accot - - - - -	80	410 9 1		
	Do - - - - - - - -		10,000 — —		
11.	Mr. Lind - - - - - - -	88	500 — —		
15.	Do - - - - - - - -	96	4,000 — —		
18.	Him - - - - - - - -	105	13 12 —		
21.	A. Trotter - - - - - - -	112	10,000 — —		
				27,697 9 7	
27.	Mr. Sprot - - - - - - -	129	4,000 — —		
March 6.	Rt Dundas - - - - - - -	149	210 — —		
7.	Him - - - - - - -	152	18 9 8		
8.	- - - - - - - -	155	15 — —		
19.	Him - - - - - - -	184	16 16 —		
	- - - - - - - -	186	44 7 —		
21.	Rt Hepburn - - - - - - -	193	100 — —		
25.	for a Navy Bill, No 3,153, dated 5th Janr 1793 - - -		£. 1,435 2 —		
	a Victs Bill - 13 - 8		- 1,033 10 —		
	Do - - - 14 - —		- 463 15 —		
	Do - - - 17 - —		- 426 4 —		
	a Navy Bill - 750 - —		- 1,000 — —		
	Do - - - 751 - —		- 1,000 — —		
	Do - - - 758 - —		- 1,000 — —		
	Do - - - 759 - —		- 1,000 — —		
	Do - - - 760 - —		- 1,000 — —		
	a Victs Bill - 24 - 12		- 1,459 3 —		
	Do - - - 25 - —		- 255 11 —		
	a Navy Bill - 3,170 - —		- 403 10 —		
			10,476 15 —		
	Discot 6⅜ pr Ct - -		667 17 10		
			9 808 17 2		
	Brokerage - -		13 1 10		
		203	9,821 19 —		
				14,276 11 8	
	Carrd over - -	1357	- - £.	41 924 1 3	

CONTRA - - - - Cr - - 1357.

				£. s. d.	£. s. d.
1792. Decr 13.	Brot over - - -	1356	- - -	44,516 5 3	
26.	By Cash recd - - - - £.1,000	195	1,128 — —		
	Do - - - - - - - - -		500 — —		
31.	Do - - - - - - - - -	206	431 — —		
	Do - - - - - - - - -		129 10 —		
	Do - - - - - - - - -		58 13 2		
	Do - - - - - - - - -		100 — —		
	Do - - - - - - - - -		45 5 —		
				2,392 8 2	
			£.	46,908 13 5	
1792. Decr 31.	By Balance brought forward - - - -	1357	- - -	1,209 19 2	
1793. Jany 2.	By Cash recd - - - - - - - -	214	153 1 6		
3.	Do - - - - - - - - -	197	287 12 8		
16.	Do - - - - - - - - -	17	50 — —		
17.	Do - - - - - - - - -	12	440 — —		
24.	Do - - - - - - - - -	29	1,000 — —		
Feby 2.	Do - - - - - - - - -	58	300 — —		
6.	The Christmas Divd on £.3,000 India Stock -	75	120 — —		
8.	of his private Account - - - -	79	15,000 — —		
9.	Recd - - - - - - - -	79	3,000 — —		
11.	The Christs Divd on £.2,000 Consd 3 pr Cents.	84	30 — —		
19.	Recd - - - - - - - -	105	9,000 — —		
22.	Do - - - - - - - -	113	2,000 — —		
28.	Do - - - - - - - -	130	288 3 10		
March 2.	E. Hay, on India Co. £.500, - and Interest	135	504 15 11		
	Do on - Do - 479. 3. 4. & Do -		484 14 11		
				32,658 8 10	
	Do on - Do - 500. 0. 0. & Do -		504 15 11		
	Do on - Do - 500. 0. 0. & Do -		504 15 11		
	Do on - Do - 112. 8. 11. & Do -		113 10 6		
	Do on - Do - 500. 0. 0. & Do -		509 11 9		
	Do on - Do - 192. 2. 2. & Do -		195 15 10		
	Do on - Do - 500. 0. 0. & Do -		510 16 5		
	Do on - Do - 266. 8. 10. & Do -		273 16 8		
	Do on - Do - 500. 0. 0. & Do -		504 2 2		
	Do on - Do - 500. 0. 0. & Do -		504 2 2		
18.	Recd - - - - - - - ✠	178	3,000 — —		
	Of M. Lind - - - - - -		1,500 — —		
19.	Crompton & Co. on Ayton & Co. - - -	183	1,000 — —		
23.	Culme & Co. on Barnett & Co. - - -	197	784 13 2		
	of Mountgue Lind - - - - -		3,000 — —		
				12,906 — 6	
	Carrd over - - -	1358	- - £.	46,774 8 6	

1358. - - Dr - - - ALEXANDER TROTTER, Esqr. - - - - - -

1793				£. s. d.	£. s. d.
March 25.		Brot over - -		- - -	41,924 1 3
26.	To Cash paid Rt Dundas - - - -		207	115 — —	
	Montge Lind - - - - - -			2,000 — —	
27.	Do - - - - - - - -		210	2,000 — —	
28.	Him - - - - - - - -		211	31 10 —	
	Do - - - - - - - -			12 12 —	
30.	Montge Lind - - - - - -		218	500 — —	
	The Rt Hble H/ Dundas - - - -		223	1,000 — —	
April 1.	Do - - - - - - - -		218	500 — —	
5.	Him - - - - - - - -		3	12 1 2	
6.	- - - - - - - -		9	52 10 —	
	- - - - - - - -			52 10 —	
10.	Martin Hunter, on his Note to Mr. Coutts & Security - - - - -		20	2,100 — —	
	Lieut. Augt Floyer on C. Oakley's Bill on the India Co pr £. 500 with 2 Years Interest - - - - £. 550 0 0				
	Deduct 2 Years 60 Days Interest 59 10 4				
			20	490 9 8	
15.	- - - - - - - -		31	52 10 —	
	Mr. Lind - - - - - - -		34	1,000 — —	
20.	Do - - - - - - - -		49	2,000 — —	
23.	Mr. Sprot - - - - - - -		58	5,000 — —	
					16,919 2 10
24.	John Majoribanks - - - - -		65	1,500 — —	
	Act of Parliamt New Accot - - - -		67	600 — —	
25.	Do - - - - - - - -		65	1,500 — —	
29.	Robt Trotter - - - - - -		80	100 — —	
May 1.	Montge Lind - - - - - -		86	5,000 — —	
10.	John Trotter & Co. - - - - -		114	2,000 — —	
13.	Him - - - - - - - -		118	11 8 10	
	Do - - - - - - - -			14 13 1	
15.	- - - - - - - -		126	21 — —	
17.	Major James Munro - - - - -		129	334 15 —	
18.	John Trotter & Co. - - - - -		130	2,000 — —	
24.	Cox & Greenwood - - - - -		153	250 — —	
29.	for £. 3,500 Exchequer Bills (4th Class) dated 27th May, with 2 Dys Interest - - £. 3,500 14 7				
	Discot 54 pr Cent - 94 10 0				
	3,406 4 7				
	Brokerage - 1 15 0				
			168	3,407 19 7	16,739 16 6
June 1.	for £. 1,500 Do (4th Class) dated 30 May 1793, with 2 Days Interest £. 1,500 6 3				
	Discot 54 pr Cent - 40 10 0				
	1,459 16 3				
	Brokerage - — 15 0				
			179	1,460 11 3	
3.	For £. 400 do (4th Class) dated do wth 4 Dys Int. - - - - £. 400 3 4				
	Discot 54 pr Cent. - 10 16 0				
	389 7 4				
	Brokerage - — 4 0				
			181	389 11 4	
	Act of Parlt New Accot - - -		182	6,000 — —	
	Messrs. Trotter - - - - -			2,000 — —	
6.	Bearer - - - - - - -		190	50 — —	
8.	R. Dundas - - - - - - -		198	100 — —	
13.	Him - - - - - - - -		208	16 — 9	
15.	Act of Parliament New Accot - - -		219	152 — —	
	J. Trotter & Co. - - - - -		220	3,000 — —	
18.	Him - - - - - - - -		225	21 — —	
	- - - - - - - -			50 — —	
22.	- - - - - - - -		241	21 — —	
					13,260 3 4
24.	To Balance carried to New Ledger - -		1307	- - -	1,674 12 1
				£.	90,517 16 —

CONTRA C^r 1358.

1793.			£.	s.	d.	£.	s.	d.
March 23.	Brot over	-	-	-	-	46,774	8	6
30.	By Cash recd of his P. M. Account	221	2,000	—	—			
April 2	Moncrieff & Co. on Down & Co.	227	644	19	—			
3.	T. G. Vaughan on Harcourt & Co.	222	595	2	5			
5.	Wickham & Co. on Welch & Co.	1	400	—	—			
6.	McLeans & Co. on Simon Fraser	8	750	—	—			
8.	The Lady-day Divd on £. 2,000 Bank Stock	8	70	—	—			
11.	James Hay on W. & J. Ewer	24	300	—	—			
13.	Folind's Note	30	2,000	—	—			
	Corrie & Co. on Dorriens & Co.	31	304	10	—			
16.	The Lady-day Divd on £. 2,500 4 pr Cents.	41	50	—	—			
	McLeans & Co. on Simon Fraser	42	750	—	—			
17.	J. Stewart on Jno Fergusson & Co.	42	300	—	—			
18.	S. Hadley on Robarts & Co.	48	324	5	2			
	Recd	49	1,179	10	—			
	D. Donbarand & Co. on Crofts & Co.	50	2,000	—	—			
20.	H. Turpin on R. Master & Co.	45	925	—	—			
	Le Contelx & Co. on Turnbull & Co.		550	—	—			
						13,213	6	7
	Do on Do		450	—	—			
22.	Goodwins & Co. on Eguins & Co.	58	1,250	—	—			
24.	Of Mountge Lind	65	2,000	—	—			
25.	Recd	63	2,000	—	—			
27.	Do	70	97	12	—			
May 1.	J. Majoribanks on Messrs. Meyrick	85	1,500	—	—			
2.	Recd	86	500	—	—			
7.	Of Mountge Lind	98	2,500	—	—			
8.	Recd	103	80	—	—			
13.	J. Garlies on T. & W. Maude	117	182	12	—			
14.	Recd	119	2,000	—	—			
24.	D. Richardson on T. Tunno	149	312	3	—			
	Recd	150	5,000	—	—			
June 1.	Of M. Lind	175	5,000	—	—			
3	Recd	180	1,000	—	—			
4.	Do	181	1,000	—	—			
10.	Do per Recet	190	3,000	—	—			
12.	L. Gothen & others on Swedish India Co	202	500	—	—			
	Do on Do		500	—	—			
						28,872	7	5
	Do on Do		500	—	—			
	Do on Do		500	—	—			
	Recd	203	100	—	—			
17.	Mansfield & Co. on Ourselves	215	389	11	4			
24.	Of Mansfield & Co. Intereft on £. 25,000, from 25th Sept^r to 4th Dec^r 1792 £. 191 9 0							
	Of Do Do on £. 15,000 from 4th Dec^r 1792 to 4th Feb^y 1793 101 13 4							
			293	2	4			
	Deduct Exchange on £. 25,000 remd from Edinbr		125	0	0			
		240	168	2	4			
						1,657	13	8
					£.	90,517	16	—

1307. - - Dr - - - ALEXANDER TROTTER, Esqre - - - - -

1793:				£. s. d.	£. s. d.
June	26.	To Cash paid John Trotter - - - - -	7	1,000 — —	
	29.	- - - - - - - -	20	18 13 —	
July	3.	- - - - - - - -	24	50 — —	
	4.	P. M. Account - - - - - - -	33	1,000 — —	
	5.	Him - - - - - - - -	31	12 17 10	
	8.	Mr. Dundas - - - - - - -	38	990 — —	
		Mr Lind - - - - - - - -		800 — —	
	9.	The 1st Paymt of 40 pr Ct. on £. 680 India Subscription - - - - - - -	56	272 — —	
	11.	Bearer - - - - - - - -	61	73 10 —	
	12.	- - - - - - - - -	54	21 — —	
	16.	Mr. Dundas - - - - - - -	75	3,956 6 9	
	20.	Him - - - - - - - -	92	11 12 3	
	23.	- - - - - - - - -	103	20 10 —	
					8,226 9 10
		£. 160 pr Cent. in full of £. 680 India Scrip - - - £. 1,088 — —			
		Discr £. 1. 15. pr Ct 11 18 —			
			112	1,076 2 —	
	26.	John Trotter & Co. - - - - -	102	3,090 — —	
		- - - - - - - -	104	10 12 6	
Augt	1.	Mr. Sprot - - - - - - -	144	10,000 — —	
	8.	Bearer - - - - - - - -	169	10 10 —	
	13.	John Trotter & Co. - - - - -	184	2,000 — —	
	15.	Mr. Sprot - - - - - - -	190	5,000 — —	
	16.	Him - - - - - - - -	170	24 3 —	
	23.	Do - - - - - - - -	191	21 — —	
	26.	Act of Parlt New Acco[t] - - - -	199	500 — —	
	28.	Robt Trotter's Bill - - - - -	204	2,500 — —	
	29.	Mr. Dundas - - - - - - -	8	1,000 — —	
	31.	R. Dundas - - - - - - -	16	246 9 8	
Septr	11.	Mountge Lind - - - - - - -	8	200 — —	
	12.	Mr. Eardly - - - - - - -	49	360 — —	
		Bearer - - - - - - - -		50 — —	
					25,998 17 8
		Him - - - - - - - -		12 13 1	
		Do - - - - - - - -		20 — —	
	13.	John Crawfurd & Co's. Bill - - -	13	500 — —	
	14.	Him - - - - - - - -	56	21 — —	
	17.	- - - - - - - - -	63	50 — —	
	18.	- - - - - - - - -	24	22 10 —	
		Mr. Lind - - - - - - - -	-	1,000 — —	
		Robt Trotter's Bill - - - - -	26	2,000 — —	
	24.	Him - - - - - - - -	83	15 15 —	
		His Paymaster Acco[t] - - - - -	48	1,000 — —	
Octr	1.	Mr. Lind - - - - - - - -	107	500 — —	
	5.	Sir Jas Stewart - - - - - -	127	115 10 —	
	12.	- - - - - - - - -	150	78 11 6	
	14.	Him - - - - - - - -	104	12 4 11	
		First Treasurership - - - - -		100 — —	
		Bearer - - - - - - - -		25 — —	
	19.	- - - - - - - - -	178	99 4 —	
	23.	Mountge Lind - - - - - - -	184	1,200 — —	
					6,772 8 6
		Carrd over - - -	1308	- - £.	40,997 15 6

CONTRA. Cr 1307.

1793:				£. s. d.	£. s. d.
June	24.	By Balance brought from last Ledger	1358		1,674 12 1
	29.	By Cash rece[d] of Mr. Coutts Trotter	18	250 — —	
July	4.	Rece[d]	31	366 13 —	
	8.	D°	36	2,000 — —	
	13.	Hardman & Co. on Collignon & Co.	65	1,000 — —	
		D° on D°		1,000 — —	
	15.	Rece[d]	67	1,000 — —	
	16.	The Mids[r] Div[d] on £. 2,000 Cons[d] 3 p[r] Cents	73	30 — —	
		Rece[d] p[r] Rec[t]	73	627 10 —	
	19.	Of John Trotter & Co. for their Note p[r] £. 2,000, and Interest from 10th May	77	2,019 3 6	
		Of - D° - D° p[r] £. 2,000, & Interest from 18th May		2,016 19 8	
		Of - D° - D° p[r] 2,000, & D° - from 3d June		2,012 12 —	
	23.	Of - D° - D° p[r] 3,000, & D° - from 15 ——	105	3,015 4 1	
		Of - D° - D° p[r] 1,000, & D° - from 26 ——		1,003 11 2	
		Of - D° - D° p[r] 1,000, & D° - from 6 July		1,002 3 10	
					17,343 17 3
	24.	The Mids[r] Div[d] on £. 3,000 India Stock	92	157 10 —	
		H[y] Winstanley's Note	96	812 9 —	
	26.	Ryberg & Co. on Dubois & Sons	101	1,382 13 4	
		Of M. Lind		367 17 —	
	31.	D. Staig, on Kinlock & Sons	116	1,000 — —	
Aug[t]	2.	D° on D°	125	1,300 — —	
	8.	Forbes & Co. on Moffat & Co.	165	3,150 — —	
		T. Innes, on the Bank		2,000 — —	
	9.	on	147	20 — —	
	12.	Rece[d]	154	200 — —	
	13.	Jo[s] Hardman, on Calligan & Co.	181	1,000 — —	
		D° on D°		1,000 — —	
	21.	Back ½ p[r] Cent Exchange on £. 15,000, deducted from a Credit on his Account of 24th June last, and which he had paid the 8th Feb[y] last	181	75 — —	
		John Bratton's Note	183	179 18 —	
					12,645 7 4
	22.	Charles Phillips, on S. & J. Span	213	250 — —	
	24.	D. Staig on Kinlock & Sons	218	1,000 — —	
		on		34 2 1	
	27.	D. Staig on Kinlock & Sons	3	714 3 4	
	30.	Rece[d]	210	245 — —	
	31.	E. Hay's Bill, on the India C° £. 383. 6. 8. & Int	15	402 9 6	
		D° on D° - £. 516. 2. 5. & D°		528 1 4	
		D° - 3 D° on D° - £. 500 - ea. - & D°		1,534 14 6	
Sept[r]	4.	Lord Fincastle, on Messrs. Drummond	223	600 — —	
	7.	Moncrieff and Co. on Down & Co.	36	124 1 2	
	10	D. Staig on Kinlock & Sons	42	698 17 —	
	11.	Rece[d]	7	16 6 10	
	13.	D. Richardson, on John Tunno	11	126 — —	
	26.	Rece[d]	89	1,775 — 4	
Oct[r]	9.	D°	86	1,129 10 —	
	22.	Mansfield & Co. on Ourselves	182	2,000 — —	
		Rece[d]		50 — —	
					11,228 6 1
				£.	42,892 2 9

1308. - - Dr - - - ALEXANDER TROTTER, Esqr - - - - - -

				£. s. d.	£. s. d.
1793.					
Octr 22.	- - - - - - - - - Brot over - -	1307	- - -	40,997 15 6	
25.	To Cash paid Taxes - - - - -	150	5 — —		
	- - - - - -		50 1 —		
28.	Him - - - - - - -	156	16 1 3		
Novr 4.	Mr. Godfall - - - - - -	175	250 — —		
7.	- - - - - -	17	31 — —		
14.	Bearer - - - - - - -	40	16 — —		
15.	Him - - - - - - -	217	17 17 8		
	- - - - - -		30 — —		
16.	Jas Chrystie - - - - - -	50	511 18 —		
18.	Act of Parliamt New Account - - -	223	2,000 — —		
	Do - - - - - - - -		3,000 — —		
28.	Mr. Hutton - - - - - -	85	1,000 — —		
Decr 10.	Him - - - - - - -	122	24 10 2		
	The Bearer - - - - - -		50 — —		
12.	M. E. Lindsay - - - - - -	130	350 — —		
14.	Rt Dundas - - - - - -	134	300 — —		
16.	George Swaffield - - - - -	78	100,000 — —		
					107,652 8 1
	James Slade - - - - - - -	80	100,000 — —		
19.	Do - - - - - - - -	153	100,000 — —		
20.	George Swaffield - - - - - -	95	50,000 — —		
24.	C. Trotter - - - - - - -	170	100 — —		
	Him - - - - - - -		100 — —		
26.	- - - - - - - -	109	27 9 —		
	- - - - - - - -		21 — —		
28.	- - - - - - - -	124	54 — —		
30.	Jas Slade - - - - - - -	185	4,500 — —		
31.	Him - - - - - - - -	129	56,063 13 2		
	- - - - - - - -		90 17 4		
	Chas Masters - - - - - -		100 — —		
	Him - - - - - - -	131	55 — —		
	Do - - - - - - - -		6 6 —		
					311,118 5 6
	To Balance carried forward - -	1308	- - -	303 6 5	
			£.	460,071 15 6	

1794.					
Janr 1.	To Cash paid Him - - - - - -	191	56,063 13 2		
3.	John Scott, Esq. the Value of Chas Oakley & others Bill on the India Compy due 11th Augt 1795, with 2 Years Intereft - - - £. 2,200 0 0				
	Discot 1 Yr 7 Mo 8 Days - - 176 11 6				
		202	2,023 8 6		
4.	Commissioners - - - - - -	146	910 — —		
6.	- - - - - - -	208	8 10 6		
	P. M. Account - - - - - -		1,000 — —		
	Act of Parliamt New Account - - -		90 — —		
9.	Exchequer Fee Account - - - -	164	1,000 — —		
14.	- - - - - - -	179	20 14 6		
	M. Hewitt - - - - - - -		1,000 — —		
15.	- - - - - - -	14	31 17 —		
18.	Geo. Swaffield - - - - - -	205	4,000 — —		
					66,148 3 8

CONTRA Cr 1308.

1793.				£. s. d.	£. s. d.
Octr	22.	Brout over	1307		42,892 2 9
	23.	By Cash recd the Michmas Divid on £.2,500. 4 pr Cents.	139	50 — —	
	24.	Do on £.2,000. Bank Stock	199	70 — —	
	26.	Recd	206	137 6 2	
		Do		45 13 2	
Novr	2.	Of M. Lind	4	550 — —	
	11.	Recd	201	2,150 — —	
	14.	Lord Galloway on J. & A. Smith	40	1,640 — —	
	25.	Recd	16	1,000 — —	
	29.	Lord Galloway on J. & A. Smith	31	300 — —	
Decr	5.	Of Mr. Lind	105	1,000 — —	
	10.	Recd pr Rect	121	759 16 6	
	11.	Martin Hunter's Note pr £.2,100. wth 8 Mos 1 Dys Intereft	64	2,170 5 8	9,873 1 6
	14.	George Lewis's Note	136	100 — —	
		Recd	137	350,000 — —	
	18.	Dallas & Co. on John Mant	86	150 — —	
	23.	David Muir on A. Akers	98	163 8 8	
	24.	Sir John Lade's Note	171	223 — —	
	26.	Recd	113	46 4 8	
	30.	Thomas Halloway on Rice Jones	183	100 — —	
	31.	Recd	132	56,063 13 2	
		Do		250 19 9	
		Do	133	79 15 —	
		Do		129 10 0	407,306 11 3
				£.	460,071 15 6

1793.					
Decr	31.	By Balance brought forward	1308		303 6 5
1794.					
Janr	1.	By Cash recd	191	58,000 — —	
	2.	Do	138	86 4 8	
	3.	Do	196	298 12 6	
	4.	Do	146	2,000 — —	
	6.	Do	204	4,000 — —	
	7.	Do	153	508 16 5	
	8.	Do	214	300 — —	
	11.	Alexander Shaw's Note	171	888 15 —	
		on		76 2 9	
	15.	The Chriſtmas Divd on £.2,000 Conſd 3 pr Cents.	13	30 — —	
		Note	18	30 — —	
	17.	Recd	23	4,000 — —	
	20.	Of Mr. Lind	210	708 15 —	70,927 6 4
		Carrd over	1309	£.	71,230 12 9

1309 - - Dr - - ALEXANDER TROTTER, Esqre - - - - - - -

1794.				£. s. d.	£. s. d.
Jany 18.	- - - - - Bicut over - - -	1303	- - -	66,148 3 8	
21.	To Cash paid Mr. Taylor - - - -	210	4,000 — —		
27.	Sir Jas Stewart - - - - - -	64	300 — —		
	M. Lind - - - - - - -		3,000 — —		
31.	Act of Parliamt New Accot - - - -	85	5,000 — —		
Feby 1.	Robt Trotter - - - - - -	37	1,050 — —		
10	Him - - - - - - - -	117	7 15 10		
	Do - - - - - - - -		12 8 3		
	- - - - - - - -		40 — —		
18	The Rt hon[ble] Hy Dundas - - - -	99	1,000 — —		
	Him - - - - - - - -	102	4 12 3		
20.	- - - - - - - -	108	58 10 5		
Mar. 1.	Folio 36 - - - - - - -	181	50 — —		
	Act of Parliamt New Accot - - - -	187	600 — —		
3	T. Willson - - - - - - -	143	200 — —		
4	Act of Parliamt New Accot - - - -	191	5,000 — —		
					20,323 6 9
6	- - - - - - - -	202	4 9 7		
	- - - - - - - -		5 13 4		
7.	- - - - - - - -	158	20 — —		
	Ourselves - - - - - - -	161	20,000 — —		
8	Mr. Lind - - - - - - -	207	1,500 — —		
15.	Act of Parliament New Account - - -	7	8,000 — —		
21.	Do - - - - - - - -	199	58,000 — —		
24.	- - - - - - - -	203	4 13 5		
25.	- - - - - - - -	29	21 10 6		
29.	- - - - - - - -	40	54 2 —		
	- - - - - - - -		93 6 4		
31.	Him - - - - - - - -	223	2,000 — —		
April 4.	- - - - - - - -	4	13 18 7		
9.	Folio 62 - - - - - - -	16	150 — —		
14	Navy Bill Accot - - - - - -	30	7,000 — —		
24.	Act of Parliament New Account - - -	116	5,000 — —		
	M. Lind - - - - - - -	119	390 2 —		
					102,257 15 9
25.	Bearer - - - - - - -	64	8 8 —		
26.	- - - - - - - -	126	9 2 9		
May 5.	- - - - - - - -	89	20 1 3		
7.	Mark Sprot - - - - - - -	96	569 — —		
8.	P. M. Account - - - - - - -	163	1,000 — —		
	Mr. Coutts Trotter - - - - -	173	100 — —		
12.	Bearer - - - - - - -	104	7 18 —		
13.	For a Vidt Bill, No. 1301, dated 7th May 1794 - £. 1,017 10				
	- a - - - Do - 1302 - - - - - 1,017 10				
	- a - - - Do - 1303 - - - - - 1,017 10				
	- a - - - Do - 1304 - - - - - 1,017 10				
	- a - - - Do - 1305 - - - - - 1,017 10				
	5,087 10				
	Interest 6 Dys - - 3 6 11				
	5 090 16 11				
	- a Do No. 1323, 30 April 1794 £. 61 1				
	13 Dys Interest - 1 9				
	61 2 9				
	5,151 19 8				
	Discot 1⅜ pr Cent - - 70 15 11				
	5,081 3 9				
	Brokerage - - 6 6 8	180	5,087 12 5		
					6 802 2 5
	Carrd over - -	-	- - £.		195,531 8 7

- - - - - - - - - - - CONTRA - - - - - - Cr - - 1309.

1794.				£. s. d.	£. s. d.
Jany 20.	- - - - - Brout over - - -	1308	- - -	71,230 12 9	
25.	By Cash recd - - - - - - - -	6	4,000 — —		
27.	Do - - - - - - - - - -	62	46 3 3		
29.	The Christs Divd on £.3,680. India Stock -	70	193 4 0		
31.	Recd - - - - - - - - -	80	7,000 — —		
Feby 15.	McTavish & Co. - - on McTavish & Co. -	87	2,000 — —		
	Do - - - - - on - Do - - - -	-	1,500 — —		
21.	Jas Hog - - - - - on Moffatt & Co. -	157	1,985 10 —		
Mar. 7.	Recd - - - - - - - - - -	156	30,000 — —		
8.	Mansfield & Co. - - - - on Ourselves -	205	1,050 — —		
17.	Forster & Co. - - - - - on Down & Co. -	183	525 — —		
18.	Received - - - - - - - -	8	30,000 — —		
19.	Do - - - - - - - - -	192	10,000 — —		
20.	Do - - - - - - - - -	12	6,019 9 1		
	Do - - - - - - - - -	14	10,000 — —		
				104,319 6 1	
21.	Do - - - - - - - - -	196	5,000 — —		
22.	Wakefield & Co. on Masterman & Co. - -	17	300 — —		
26.	Jas Finlay & Co. on Smith, Payne, & Co. -	206	405 11 —		
27.	George Ross's Note - - - - -	33	600 — —		
April 1.	Recd - - - - - - - - -	43	129 10 —		
7.	Hope & Co. - - - - - on Buxton & Co. -	6	331 3 1		
9.	The Lady-day Divd on £. 2,000. Bank Stock -	15	70 — —		
12.	F. Lind's Note - - - - - -	78	4,000 — —		
14.	Recd - - - - - - - - ✠	32	10,000 — —		
18.	Do - - - - - - - - -	43	50 — —		
19.	S. Jones & Co. - - - on D. Jones & Co. -	98	400 — —		
May 1.	Recd - - - - - - - - -	140	200 — —		
6.	Do - - - - - - - - -	153	300 — —		
9.	Of John Trotter & Co. pr Recet - - -	99	8,300 6 —		
				30,086 10 1	
	Carried over - -	1310	- - - £.	205,636 9 2	

1310. - - Dr - - ALEXANDER TROTTER, Esqr - - - - - - -

1794.			£. s. d.	£. s. d.
May 13.	- - - - - - - - Brought over - -	1309	- - -	195,531 8 7
14.	To Cash paid for a Navy Bill, No 45, dated 29 April 1794 £. 1,500 — —			
	For a Do - - - - - No 46, dated Do - 1,000 — —			
	2,500 — —			
	15 Days Intereft - 4 2 2			
	2,504 2 2			
	a Do No 321, dated 3 May 1794, £. 314 19 —			
	11 Dys Intereft - — 7 6			
	315 6 6			
	2,819 8 8			
	Difcot 1⅜ pr Cent. - 38 14 1			
	2,780 14 7			
	Brokerage - - 3 10 5	114	2,784 5 —	
15.	A Vidt Do No 1282, dated 7 May 1794 - - - 2,285 16 —			
	8 Dys Intereft - - 2 — —			
	2,287 16 —			
	Difcot 1⅜ pr Ct. - - 31 8 7			
	2,256 7 5			
	Brokerage - - 2 17 —	186	2,259 4 5	
17.	Mr. Lind - - - - - - - - -	189	300 — —	
19.	For a Vidt Bill, No 1186, dated 28th April 1794 - - £. 514 2 —			5,343 9 5
	21 Days Intereft - 1 3 7			
	515 5 7			
	A Navy Bill, No 395, dated 13th May - 59 6 —			
	6 Days Intereft - — — 9			
	59 6 9			
	A Do - - No 98, - 16 May - 350 — —			
	A Do - - No 99, - —— - 350 — —			
	700 — —			
	3 Days Intereft - — 4 7			
	700 4 7			
	A Vidt Do, No 1406, 17th May - 1,589 1 —			
	2 Days Intereft - — 6 11			
	1,589 7 11			
	A Do - - No 1408, 19th May - - - - 291 1 —			
	3,155 5 10			
	Difcot 1⅜ per Cent. - - 51 4 10			
	3,104 1 —			
	Brokerage - - 318 10 —	127	3,107 19 10	
20.	A Do, - No 1092, 21 April 1794, £. 1,020 — —			
	A Do, - - 1093, - —— - - 1,020 — —			
	8 Do, 1112 a 1119, £. 510 each 4,080 — —			
	6,120 — —			
	29 Days Intereft - 19 9 —			
	6,139 9 —			
	A Navy Do, No 402, 14 May 1794 - 167 5 —			
	A Do - - - 403, - —— - - 213 2 —			
	A Do - - - 404, - —— - - 116 7 —			
	496 14 —			
	6 Days Intereft - — 6 5			
	497 — 5			
	A Do - - - 416, 15 May 1794 - 91 5 —			
	A Do - - - 425, - —— - - 195 1 —			
	A Do - - - 427, - —— - - 106 19 —			
	393 5 —			
	5 Dys Intereft - — 4 1			
	393 9 1			
	7,029 18 6			
	Difcot 1⅜ pr Cent. - - 113 18 3			
	6,916 — 3			
	Brokerage - - 8 15 3	199	6,924 15 6	
	Bearer - - - - - - - - -	196	15 — —	
	Mr. Coutts Trotter - - - - - - -	198	100 — —	
24.	Bearer - - - - - - - - -	210	10 — —	
	- - - - - - - -	212	13 3 4	
				10,170 18 8
	Carrd to folio - -	1313	- -	£. 211,045 16 8

- - - - - - - - - - - CONTRA - - - - Cr - - 1310.

1794.			£. s. d.	£. s. d.
May 9.	- - - - - - Brought over - -	1309	- - -	205,636 9 2
15.	By Cash receᵈ - - - - - - -	182	200 — —	
16.	- - Dᵒ - - - - - - - ✠	117	12,000 — —	
				12,200 — —
	Carried to folio	1313	- - £.	217,836 9 2

1313. - - Dr - - - ALEXANDER TROTTER, Esqre. - - - - - -

1794.			£. s. d.	£. s. d.
May 24.	Brought from folio - -	1310	- - -	211,045 16 8
26.	To Cash paid Bearer - - - - -	144	10 — —	
29.	Act of Parliamt New Account - - -	220	5,000 — —	
31	Do - - - - - - - -	227	20,000 — —	
June 2.	Mr. Lind - - - - - - -	160	2,000 — —	
	Act of Parliamt New Account - - -	162	5,000 — —	
	Jean Trotter - - - - - -	163	100 — —	
3	Pay Office - - - - - - -	4	50,000 — —	
4.	- - - - - - -	165	— 17 —	
6.	- - - - - - -	171	8 7 6	
	Mrs. Trotter - - - - - -		500 — —	
7.	M. Jones - - - - - - -	15	200 — —	
	Mr. Dundas's Salary Acct - - - -		450 — —	
	- - - - - - -	18	12 19 8	
10.	Act of Parliamt Account - - - -	23	2,600 — —	
11	Mountse Lind - - - - - -	186	2,000 — —	
	Act of Parliament New Account - - -		14,000 — —	
12.	- - - - - - -	28	85 — —	
13.	Act of Parliament New Account - - -	190	3 000 — —	
				104,967 4 2
17.	for Stamps - - - - - - -	42	1 5 —	
19.	Act of Parliament New Account - - -	45	5,000 — —	
20.	Him - - - - - - - -	209	300 — —	
21.	- - - - - - - -	54	28 11 6	
	- - - - - - - -		11 18 10	
23.	- - - - - - - -	213	65 — —	
				5,406 15 4
24.	To Balance carried to New Ledger - - -	1572	- - -	43,216 13 —
			£.	364,636 9 2

- - - - - - - - - - - CONTRA - - - - C^r - - 1313.

1794.				£. s. d.	£. s. d.
May	16.	Brought from folio - -	1310	- - -	17,836 9 2
	30.	By Cash rece^d - - - - - - -	153	10,000 — —	
		of Mark Sprot - - - - - -	-	16,000 — —	
	31.	D. Staig's Bill on Ourselves - - - -	225	300 — —	
June	3.	Rece^d - - - - - - - -	270,000 — —		
	6.	D^o - - - - - - -	172	300 — —	
	12.	of Mark Sprot - - - - - -	29	10,000 — —	
	17.	Rece^d - - - - - - -	38	200 — —	
					106,800 — —
	21.	D^o - - - - - - -	50	15,000 — —	
	23.	D^o - - - - - - -	211	25,000 — —	
					40,000 — —
				£.	364,636 9 2

1572. - - Dr - - - ALEXANDER TROTTER, Esqre. - - - - - -

1794.				£.	s.	d.	£.	s.	d.
June	25.	To Cash paid Act of Parliamt New Account	219	40,000	—	—			
July	1	Exchequer Bills	18	416	10	—			
	3.	-	24	26	—	—			
	5.	-	29	10	—	—			
	9.	M. Ward	38	441	15	6			
		-		15	—	—			
	16	-	65	31	7	8			
		M. Ward		116	19	—			
	19.	Act of Parliamt New Accot	73	5,000	—	—			
	22.	Do	80	2,000	—	—			
		Do		6,000	—	—			
	23.	-		17	18	—			
	24	-	91	10	12	7			
	25.	Bill	85	30	—	—			
		Hble Hy Dundas's Do	87	600	—	—			
		James Slade, pr Recet		6,000	—	—			
	26.	Act of Parliament New Account	97	8,000	—	—			
							68,716	2	9
	29.	Bank Notes	102	10,000	—	—			
		Robt Trotter's Bill		418	5	—			
Augt	7.	Bearer	124	5	15	6			
	8.	M. E. Lindesay	120	550	—	—			
	9	-	131	17	1	8			
	14.	M. Dundas	141	1,000	—	—			
	16.	Act of Parliamt New Accot	149	8,000	—	—			
	19	-	154	57	14	10			
		Lady Jane Dundas	155	200	—	—			
	26.	-	168	9	11	6			
	30.	-	178	14	10	2			
Sepr	2.	Rt Hble Hy Dundas	183	250	—	—			
	5.	M. Lind	178	3,000	—	—			
	10.	-	185	50	12	6			
	12.	-	190	30	—	—			
							23,603	11	2
	19.	-	205	50	—	—			
	22.	Him	209	20	—	—			
	26.	-	217	6	19	—			
Octr	6.	Bearer	9	6	18	4			
		Act of Parliamt Accot	13	15,000	—	—			
	8.	Mr. Dundas	16	100	—	—			
	10.	Act of Parliamt Accot	22	5,000	—	—			
	11.	-	47	58	3	6			
	16.	-	63	10	18	5			
	17.	-	42	6	4	—			
	18.	-	69	63	—	—			
	23.	Him	85	12	12	—			
		-		9	19	4			
	24.	Mr. Dundas	59	120	—	—			
	25.	Saml Wyatt	90	190	—	—			
	28.	Him	99	10	10	—			
	29.	-	71	7	15	6			
							20,673	—	1
		Carrd over	1573	-	-	£.	112,992	14	—

- - - - - - - - - - - - CONTRA - - - - - Cr - - 1572.

1794.			£. s. d.	£. s. d.
June 24.	By Balance brought from laſt Ledger - - -	1313	- - -	43,216 13 —
28.	By Caſh receᵈ of Meſſrs. Webſter & Wedderburn, the 1ſt Divᵈ on the Melville Caſtle's 3d Voyᵍᵉ - - - - - - -	9	250 — —	
July 1.	Recᵈ - - - - - - - - - -	15	1,129 10 —	
8.	Dº - - - - - - - - - -	36	150 — —	
15.	Dº - - - - - - - - - -	62	200 — —	
	Of Mountᵍᵘᵉ Lind - - - - - -	63	708 15 —	
18.	Recᵈ the Midſumʳ Divᵈ on £. 3,680 India Stock - - - - - - - - - -	64	193 4 —	
	Of Mark Sprot - - - - - - -	65	5,000 — —	
19.	David Staig's Bill - - - on Ourſelves -	71	500 — —	
	Dº - - - - - - on Dº - -		500 — —	
	Recᵈ - - - - - - - - - -	76	10,000 — —	
	Dº - - - - - - - - - -	77	82 1 —	
22.	D. Staig - - - - - - - on Ourſelves -	78	500 — —	
	Dº - - - - - - on Dº - -		500 — —	
23.	Recᵈ - - - - - - - - - -	79	50 — —	
24.	Dº - - - - - - - ✠	85	15,000 — —	
				34,763 10 —
28.	Dº - - - - - - - - - -	91	200 — —	
29.	Dº - - - - - - - - - -	101	10,000 — —	
Augᵗ 5.	Wᵐ Buſhby's Note - - - - - -	118	2,000 — —	
9.	Of Mr. Coutts Trotter - - - - -	130	1,000 — —	
18.	The Dividend on a Renter's Share of Drury Lane Theatre for 1794, pʳ recetᵗ - - -	139	9 7 6	
26.	Receᵈ - - - - - - - - - -	167	200 — —	
30.	Mansfield & Co. - - - on Ourſelves -	175	418 5 —	
	Receᵈ - - - - - - - - - -	178	57 14 10	
Septʳ 1.	Dº - - - - - - - - - -	167	150 — —	
3.	Dº - - - - - - - - - -	173	2,000 — —	
4.	Dº - - - - - - - - - -	187	1,000 — —	
10.	Dº - - - - - - - - - -	185	1,000 — —	
15.	M. Lind - - - - - on Ourſelves -	195	2,200 — —	
26.	George Keith - - on R. & W. Lee -	215	116 14 2	
				20,352 1 6
	Dº - - - - - - on Dº -		958 14 2	
October 3.	Recᵈ - - - - - - - - ✠	1	12,000 — —	
	Dº - - - - - - - - - -		340 — —	
6.	Dº - - - - - ~	7	21,219 10 —	
8.	Dº - - - - - £. 20,000.	15	40 — —	
16.	Dº - - - - - - - - - -	61	50 — —	
17.	The Michaelˢ Divᵈ on £. 2,000 Bank Stock -	40	70 — —	
18.	Thoˢ Lay - - - - - - on Wᵐ Axe -	66	500 — —	
	Dº - - - - - - - on Dº - -		297 1 —	
23.	Receᵈ - - - - - - - - -	83	28 19 —	
				35,414 4 2
	Carrᵈ over - -	1573	- - - £.	133,746 8 8

1573. - - Dr - - - ALEXANDER TROTTER, Esqr - - - - - - - - -

			£. s. d.	£. s. d.
1794. October 29.	Brot over - - -	1572	- - -	112,992 14 —
Novr 1.	To Cash paid Act of Parliamt New Acct - - - -	110	20,000 — —	
5.	- - - - - - - - -	93	90 — —	
7.	Him - - - - - - - - -	96	15 — —	
	Do - - - - - - - - -		10 10 —	
8.	- - - - - - - - -	130	8 5 8	
	- - - - - - - - -		48 15 9	
	Mrs. Trotter - - - - - - - -	132	800 — —	
17.	Bearer - - - - - - - -	120	10 7 6	
18.	Mr. Dundas - - - - - - - -	161	250 — —	
24.	- - - - - - - - -	140	14 1 9	
	Mr. Dundas - - - - - - - -	143	1,000 — —	
25.	Rt Hble Hy Dundas - - - - - - -	176	120 — —	
26.	Do - - - - - - - - -	148	136 10 —	
27.	Him - - - - - - - - -	184	10 10 —	
Decr 3.	- - - - - - - - -	165	50 — —	
				22,564 — 2
5.	Sir Gilbt Elliot - - - - - - - -	172	226 2 1	
8.	Mark Sprot - - - - - - - -	179	2,000 — —	
20.	Mr. Dundas - - - - - - - -	27	300 — —	
26.	Mr. Coutts Trotter - - - - - - -	40	428 3 8	
27.	- - - - - - - - -	224	6 14 9	
30.	- - - - - - - - -	2	14 3 6	
31.	Mr. Taylor - - - - - - - -	55	5,000 — —	
	- - - - - - - - -		42 7 —	
				8,017 18 —
	To Balance carried forward - - -	1573	- - -	210 13 3
			£.	143,784 18 11

1795. Jany 2	To Cash paid Chest at Chatham - - - - -				58	298 12 6	
3.	William - - - - - - - - -				17	130 — —	
7.	Folo 31 - - - - - - - - -				72	25 — —	
13.	For £.142. 17. 2. Bank Stock, a 155 pr Ct - £.		221 8 8				
	Transfer - -	— 12 —					
	Brokerage - -	— 3 6					
			— 15 6				
					50	222 4 2	
20.	Him - - - - - - - - -				84	10 10 —	
21.	Lady Jane Dundas - - - - - - -				122	720 — —	
30.	Act of Parliamt Accot - - - - - -				152	20,000 — —	
Feby 4.	For a Navy Bill, No 106, dated 7 Jany 1794 £.489 19 —						
	6 Mos 29 Days Int. -	11 7 1					
				501 6 1			
	- - Do - No 122, - 11th Do - -	358 10 —					
	6 Mos 24 Days Do -	8 2 3					
				366 12 3			
	- - Do - No 693, - 15th Do - -	905 16 —					
	6 Mos 20 Days Do -	20 2 —					
				925 18 —			
	- - Do - No 730, - 16 Do - -	411 7 —					
	6 Mos 19 Days Do -	9 1 7					
				420 8 7			
	- - Do - - 728, - 20th Do - -	1,720 18 —					
	- - Do - - 122, - — Do - -	1,206 15 —					
		2,927 13 —					
	6 Mos 15 Days -	63 7 4					
				2,993 — 4			
	- - Do - - 752, - 23 Do - -	927 11 —					
	- - Do - - 751, - — - -	357 2 —					
	- - Do - 750, - — - -	48 12 —					
	- - Do - - 757, - — - -	85 9 —					
		1,418 14 —					
	6 Mos 12 Days Do -	30 4 8					
				1,448 18 8			
	Carrd over - - - -		£. 6,654 3 11				
							21,406 6 8
						£.	21,406 6 8

- - - - - - - - - - - CONTRA - - - - Cr - - 1573.

			£. s. d.	£. s. d.
1794. Octr 23	- - - - - Brot over - - -	1572	- - -	133,746 8 8
Novr 8.	By Cash recd - - - - - - - -	129	420 — —	
11.	Do - - - - - - - - -	136	7,000 — —	
25.	Do - - - - - - - - -	176	136 10 —	
28.	Six Months Interest on 34 Navy Bills, dated in April 1794, amg to £.16,874. 16. - - £.337 4 6			
	Do on 24 Victs Do, 14,375. 19. - 287 8 6			
		152	624 13 —	
Decemr 3.	Recd - - - - - - - - -	164	210 — —	
8.	Do - - - - - - - - -	177	1,001 4 —	
19.	Do - - - - - - - - -	205	522 — —	
27.	Do - - - - - - - - -	226	100 — —	
31.	Do - - - - - - - - -	51	46 3 3	
				10,038 10 3
			£.	143,784 18 11

1794. December 31.	By Balance brought forward - - - -	1573	- - -	210 13 3
1795. Jany 3.	By Cash recd - - - - - - -	16	365 2 1	
5.	Do - - - - - - - - -	63	1,000 — —	
6.	Six Mos Int. on £.1,964. 4. Navy Bills, dated in May 1794 - - £.39 4 0			
	Do on £.11,048 Victs Do, dated Do 220 18 0			
		22	260 2 —	
7.	R. Richardson - - - on T. Tunno -	71	238 19 5	
13.	Recd - - - - - - - - -	45	708 15 —	
14	The Christmas Divd on £. 3,680. India Stock -	98	193 4 —	
19.	H. H. Otway on Commrs of the Treasury - -	109	6,000 — —	
	Recd - - - - - - - - -	110	50 — —	
30.	Do - - - - - - - - -	150	40,000 — —	
31.	W. B. Otway on Commrs of the Treasury - -	120	4,000 — —	
				52,816 2 6
	Carrd over - -	1574	- - £.	53,026 15 9

1574. - - Dr - - - ALEXANDER TROTTER, Esq[r] - - - - - - - -

1795.			£. s. d.	£. s. d.
Febr 4	- - - - - - - - - Brot over - -	£. 6,654 3 11	1573 - - - -	21,406 6 8
	To Cash paid for a Navy Bill, N° 804, dated 27th Jan[y] 1795 - - - - - £. 99 18 —			
	6 Mos 8 Days Int. - 2 1 8	101 19 8		
	D° 791 - 25th - - - - - - D° - 1,063 10 —			
	D° 161 - — - - - - - - D° - 270 — —			
	D° 152 - — - - - - - - D° - 312 4 —			
	1,645 14 —			
	6 Mos 10 Days D° - 34 14 3	1,680 8 3		
	D° 169 - 27th - - - - - - D° - 265 19 —			
	D° 170 - — - - - - - - D° - 199 9 —			
	D° 171 - — - - - - - - D° - 434 13 —			
	D° 184 - — - - - - - - D° - 704 15 —			
	1,604 16 —			
	6 Mos 8 Days Int. - 33 10 —	1,638 6 0		
		10,074 17 10		
	Discot ½ p Ct on £. 9,862. 7. -	49 6 3		
		10,025 11 7		
	Brokerage - -	12 6 5	172 10,037 18 —	
	Cash - - - - - - - - - -		167 10 10 —	
	D° - - - - - - - - - -		175 14 19 7	
				10,063 7 7
17.	Lady Jane Dundas - - - - - - -		177 650 — —	
28.	- - - - - - - -		8 10 1 6	
March 3.	Act of Parliam[t] New Accot - - - - - -		13 20,000 — —	
	D° - - - - - - - - -		221 10,000 — —	
7.	Cash - - - - - - - - -		25 18 8 7	
10.	Folio 31 - - - - - - - - -		33 50 — —	
12.	p[r] Rect - - - - - - - -		43 1 16 6	
18.	Act of Parliam[t] Third Accot - - - - - -		28 70,000 — —	
19.	D° - - - - - - - - -		60 40,000 — —	
21.	For 5 Navy Bills, N° 53, 54, 60, 61, 70, dat[d] 16 March 1795, p[r] £. 4,120. each - - - £. 20,600 — —			
	5 Days Int. - - 11 5 9			
		20,611 5 9		
	Discot 3 ½ p[r] Cent. - 669 10 —			
		19,941 15 9		
	Brokerage - - 25 15 —		70 19,967 10 9	
24.	Act of Parliament New Account - - - - -		77 10,000 — —	
25.	D° - - - - - - - - -		45 49,500 — —	
				220,197 17 4
28.	Mr. Dundas's Salary Accot - - - - - -		90 465 — —	
	For a Navy Bill, N° 1632, dated 9th March 1795, £. 170 — — w[th] 19 Days Int. £. — 7 —			
	D°, N° 1820, 19 - - 866 5 — - - 9 Days D° - — 17 —			
	Vict[s] D°, 584, 23 - - 1,049 1 — - - 5 Days D° - — 11 5			
	Navy D°, 1888, 27 - - 657 3 — - - 1 Day D° - — 1 5			
	2,742 9 —	1 16 10		
	Discot 3 ⅛ pr Cent. - 99 8 3			
		2,643 — 9		
		2,644 17 7		
	Brokerage - - 3 8 6		94 2,648 6 1	
	£. s. d.	£. s. d.		
30.	Navy Bill, N° 1663, 11th March, 102 6 0 - 19 Days Int. - — 4 2			
	Transport D°, 651, 12 - - 402 3 0 - 18 Dys D° - — 15 10			
	Navy - - - 1703, 14 - - 847 5 0 - 16 Dys D° - 1 9 7			
	Transport - 674, 16 - - 471 6 0 - 14 Dys D° - — 14 4			
	D° - - - - 700, 20 - - 344 10 0 - 10 Dys D° - — 7 6			
	Navy D°, - 1881, 27 - - 750 1 0 - 3 Dys D° - — 4 11			
	Vict[s] D°, - 654, 30 - - 662 18 0 - - - - - — — —			
	3,580 9 0	3 16 4		
	Discot 2 ⅞ p Ct. on £. 2,917 11 } 103 15 4			
	- - - 3 p Ct. on - 662 18 }			
		3,476 13 8		
		3,480 10 —		
	Brokerage - - 4 9 6		65 3,484 19 6	
				6,508 5 7
			£.	238,275 17 2

CONTRA — Cr — 1574.

1795.				£. s. d.	£ s. d.
Jany 31.	Brot over	1573	- - -	53,026 15 9
Feby 19.	By Cash rectd	182	5,000 — —	
27.	Dº	203	20,000 — —	
Mar. 2.	Dº	210	30,000 — —	
16.	Dº	20	30,000 — —	
18.	Dº	26	40,000 — —	
20.	Dº	32	20,000 — —	
23.	Dº	38	70,000 — —	
26.	Of Webster & Wedderburn, a final Divd on the Melville Castle's third Voyage	82	187 3 6	
27.	Recd	52	10,000 — —	
28.	Dº	88	30,000 — —	
30	Dº	60	1,129 10 —	
	Dº	-	24,000 — —	
				286,316 13 6
	Carrd over	1575	- - £.	339,343 9 3

1575. - - Dr - - - - - ALEXANDER TROTTER, Esqr - - - - - - - - - -

1795.									£.	s.	d.	£.	s.	d.
March 30						Brot over - - - - - - -		1574	-	-	-	258,265	17	2
31.	To Cash paid for a Victs Bill, No 2145, dated 22nd Augt 1794 - - £. 1,181 18 —													
	Do - No 2146, 22nd - - - 1,181 18 —						£. 4,727 12 —							
	Do - - 2147, - - - - - 1,181 18 —						6 Mos 37 Days - -			113	14	3		
	Do - - 2148, - - - - - 1,181 18 —													
	Do - - 2158, 27 - - - - 1,341 6 —						6 Mos 12 Days - -			31	10	5		
	Do - - 2412, 6 Oct - - 67 14 —						3 Mos 84 - - - -			1	5	10		
	Do - - 2568, 29 - - - - 1,067 13 —						£. 2,136 7 —							
	Do - - 2569, - - - - - 1,068 14 —						3 Mos 61 Days - -			35	12	8		
	Navy Do - - 369, 30 - - - - 355 19 —						3 - - 60 - - - -			5	17	11		
	Do - - 423, 3 Novr - - 1,431 — —						3 - - 56 - - - -			23	1	9		
	Victs Do - - 2678, 17 - - - - 506 16 —						3 - - 42 - - - -			10	4	8		
	Do - - 2679, - - - - - 194 6 —													
	Navy Do - - 605, 18 - - - - 1,050 15 —						3 - - 41 - - - -			15	4	5		
	Victs Do - - 2729, 24 - - - - 992 17 —						3 - - 35 - - - -			13	14	8		
	Navy Do - - 691, 27 - - - - 169 1 —						3 - - 32 - - - -			2	5	8		
				12,973 13 —						252	12	3		
	Discot, 3¾ pr Ct on £. 6,068 18 —			261 11 3										
	2¼ p. Ct on £. 6,904 11 —													
							- - - - - -			12,712	1	9		
										12,964	14	—		
	Victs Do - No 651, 28 Mrch 1795 - - - - - - - £. 355 19 —													
	3 Dys Int. - — 2 3													
						356 1 3								
	Discot, 2 7/8 per Ct - 10 4 8													
										345	16	7		
	Do - No 656, 30th - - - - - - - - - 523 1 —													
	1 Day Int. - — 1 1													
						523 2 1								
	Discot, 3 p. Ct - 15 13 10													
										507	8	3		
										13,817	18	10		
	Brokerage - -									17	6	4		
								104	13,835	5	2			
													13,835	5	2
	Transport Bill, No 371, 17 Feb - 407 15 — with 42 Dys Int. - -									1	17	5		
	Victs - - Do - 468, 9 Mar. - 814 15 — - - 22 Dys Do - -									1	19	2		
	Transport Do - 681, 17 - - - 277 3 — - - 14 Dys Do - -									—	8	6		
	Do - - - 690, 19 - - - 1,473 14 — £. 2,717 17 —													
	Do - - - 693, Do - - - 1,244 3 — - - 12 Days Int. - -									3	11	4		
	Victs - - Do - 628, 25th - - 1,272 11 — £. 2,546 3 —													
	Do - - - 629, - - - - 1,273 12 — - - 6 Days Int. - -									1	13	5		
	Transport Do - 742, 28 - - - 1,480 10 — - - 3 Days Do - -									—	9	8		
	Navy - - Do - 1903, 30 - - - 663 19 — - - 1 Day Do - -									—	1	5		
				8,908 2 —						10	0	11		
	Discot, 2 7/8 per Cent. - - 256 2 1													
							- - - - - -			8,651	19	11		
										8,662	0	10		
	Brokerage - -									11	2	8		
								103	8,673	3	6			
April 1.	Victs - - Do No 2933, 22 Decr. 1794 - - - - £. 1,024 10 —													
	3 Mos 10 Days Int. - 11 7 3													
						1,035 17 3								
	Discot, 2 7/8 p. Ct - - - 24 6 7													
										1,011	10	8		
	Do - - - - 1899, 28 Mrch 1795 - - - - 746 12 —													
	4 Days Interest - - - - — 6 6													
						746 18 6								
	Discot, 2 3/4 p. Cent. - - 20 10 8													
										726	7	10		
	Transpt - Do - 406, 17 Jany 1795 - - - - - - 474 19 —													
	Do - - - - 618, 5 Mrch - - - - - - - 329 2 —													
						804 1 —								
	Discot, 2 7/8 p. Cent. - - 23 2 4													
						780 18 8								
	Interest on £. 474 19 — - - - 74 Dys - - - 3 17 —													
	- - - - on 329 2 — - - - 27 - - - - — 19 5													
						4 16 5								
										785	15	1		
	Navy - - Do - 1905, 30 March - - - - - - 440 18 —													
	Victs - - Do - 671, - - - - - - - - - - 713 16 —													
	Do - - - - 672, - - - - - - - - - - 298 5 —													
						1,452 19 —								
	Discot, 3 p. Ct - - - 43 11 9													
						1,409 7 3								
	2 Days Int. - - - — 6 3													
										1,409	13	6		
										3,933	7	1		
	Brokerage - -									5	—	8		
								74	3,938	7	9			
													12,611	11	3
								1787	- -	£.		284,712	13	7

- - - - - - - - - - - CONTRA - - - - Cr - - 1575.

1795. March 30.	- - - - - - - Brot over - - - -	1574	- - -	£. 339	s. d. 343 9 3
	Carried to folio - -	1787			

1787. - - Dr - - - ALEXANDER TROTTER, Esq. - - - - - - -

1795.																		
April	1.	- - - - - -														1575	- - -	284,712 13 7
	2.	To Cash paid for a Victualling Bill, N° 711, dated 31st March 1795 - - - - -											£.	596	11 —			
		D° - - - N° 708 - - 31- - -												1,339	1 —			
		D° - - - - 709 - - D° - -												1,339	1 —			
		D° - - - - 707 - - D° - -												1,339	1 —			
		Transpt - - D° 761 - - D° - -												1,434	3 —			
		D° - - - - 762 - - D° - -												827	1 —			
														6,874	18 —			
										Discot 2 7/8 p. Ct - -				197	13 1			
														6,677	4 11			
										2 Days Int. - -				1	9 11			
														6,678	14 10			
		Vidt D° - N° 726 - 1 April 763								4 —								
		1 Day Interest - -								— 1 8								
										763	5 8							
		Discot 3 per Ct -								22	17 11							
														740	7 9			
														7,419	2 7			
										Brokerage - - -				9	11 0			
																111	7,428 13 7	
	4.	Chest at Chatham - - - -														118	388 4 6	
	9.	Act of Parliamt Accot - - -														128	20,000 — —	
	10.	Vidts Bill, N° 773, dated 8 April 1795 -											£.	378	17 —			27,816 18 1
		Discot 3 1/4 pr Ct - - - -												12	6 3			
														366	10 9			
		1 Day's Int. -												—	— 9			
														366	11 6			
		D° - N° 780, 8 April 1795 - 356 12 —																
		Transpt D° 702, 20 March - 509 8 —																
										866	— —							
		Discot 3 pr Cent. -								25	19 7							
										840	— 5							
		Interest on £.509. 8s.																
		21 Dys - - £.1 3 4																
		— on £.356. 12. 2. 0 1 6																
										1	4 10							
														841	5 3			
		Vidts D°, 733 3 April 1795								1,683	— —							
		D° 734 - -								—	- 729	5 —						
		Navy D°, 1993 - 6th								—	- 555	18 —						
		Vidts D°, 769 - 8th								—	- 1,112	5 —						
										4,071	8 —							
		Discot 2 7/8 p. Ct -								-	117	1 —						
										£.	3,954	7 —						
		Int. 7 Dys. on																
		£. 2,403. 5. £.1 16 10																
		— 4 Dys. on																
		£. 555. 18. — 4 10																
		— 2 Dys. on																
		£. 1,112. 6. — 4 11																
										2	6 7							
														3,956	13 7			
														5,164	10 4			
										Brokerage - -				6	12 10			
																99	5,171 3 2	
		Extr Fees Accot - - - -														95	1,000 — —	
		Him - - - - -														98	11 — —	
		- - - - -														-	11 12 5	
		- - - - -														-	31 5 —	
		- - - - -														-	20 — —	
	13.	Him - - - - -														101	30 — —	
	14.	Act of Parliamt Accot - - -														106	50,000 — —	
	16.	D° - - - - -														145	400,000 — —	
		D° - - - - -														150	400,000 — —	
	22.	Rt Hble Henry Dundas - - -														141	377 5 10	
	27.	- - - - -														160	25 7 4	
	28.	For £. 5,000 Consold 3 p. Cents. a. 65																
		pr Ct - - - - -											£.	3,250	—			
		Brokerage - -												6	5			
																192	3,256 5 —	
	29.	Act of Parliamt New Accot - - -														169	180,000 — —	
																		1,039,933 18 9
																		1,352,463 10 5

CONTRA Cr 1787.

			£. s. d.	£. s. d.
1795.				
March 30.		Brot from folio	1575	339,343 9 3
April 4.	By Cash recd		11	388 4 6
8.	Six Months Interest on £.6,068. 18. 0. Navy Bills dated in August 1794		87	121 6 6
9.	The Lady-day Divd on £.2,142. 17. 2. Bank Stock		126	75 — —
	By Acct for the 3 Debits of 10th Inst per Contra; viz.	£ 11 12 5		
		31 5 —		
		20 — —	1773	62 17 5
11.	Recd pr Rect		131	1,000,000 — —
14.	Do		142	3,000 — —
17.	for £.6,295. 7. 4. 5 pr Cents. from our Name, a. 94⅝ pr Ct.	£. 5,956 19 10		
	Brokerage	7 17 4	116	5,949 2 6
20.	Recd		117	50 — —
	By a Victs Bill No 1,516 dated 26th Augt 1793,	£. 1,905 10 9 & Int. 1,984 5 2		
	- Do - 1,446 - 12 Do	150 6 10 - - - 156 15 7		
	Navy Do 4,342 - 26th July 1793 -	452 18 4 - - - 473 3 4		1,009,646 10 11
	- Do - 4,240 - 13th	766 12 9 - - - 802 0 1		
	- Do - 4,390 - 31st	275 11 9 - - - 287 15 2		
	- Do - 4,497 - 12th August -	2,037 15 0 - - 2,125 1 3		
		£. 5,829 0 8		
	Made into 5 pr Cent Stock at the Rate of £. 108. Stock for each £. 100 of Principal & Interest, being £.6,295. 7. 4. 5 pr Cents in our Name, afterwards sold.			
24.	for a Victs Bill No 122 dated 20th Jany 1794,	£. 1,206 15 2 & Int. 1,241 13 0		
	- — No 161 - 25th	270 0 9 - - - 277 14 0		
	- — - 152 - —	312 4 0 - - - 321 1 0		
	- — - 169 - 27	265 19 5 - - - 273 9 0		
	- — - 170 - —	199 9 2 - - - 205 1 0		
	- — - 171 - —	434 13 5 - - - 446 18 0		
	- — - 184 - —	704 15 4 - - - 724 12 0		
	- — - 926 - 31 March	48 16 2 - - - 49 16 0		
	- — - 980 - 5 April	87 4 5 - - - 89 0 0	146	3,629 4 —
	Navy Do 106 - 7 Jany 1794, -	489 19 8 - - - 504 17 0		3,629 4 —
	- — - 122 - 11	358 10 0 - - - 369 4 0		
	- — - 693 - 15	905 16 9 - - - 932 10 0		
	- — - 130 - 16	411 5 7 - - - 423 9 0		
	- — - 728 - 20	1,720 18 7 - - - 1,770 14 0		
	- — - 751 - 23	357 2 3 - - - 367 6 0		
	- — - 750 - —	48 12 3 - - - 50 0 0		
	- — - 752 - —	927 11 10 - - - 954 2 0		
	- — - 757 - —	85 9 3 - - - 87 18 0		
	- — - 804 - 27	99 18 5 - - - 102 14 0		
	- — - 791 - 25	1,063 10 10 - - - 1,093 14 0		
	- — - 1,291 - 21 March	45 10 5 - - - 46 10 0		
	- — - 388 - 4 April	408 3 6 - - - 416 11 0		
	- — - 385 - —	353 18 9 - - - 361 4 0	153	7,480 13 —
30.	Recd		195	100,000 — —
May 2.	Six Months Interest on £. 2,000. Navy Bills, dated in September 1794		202	40 — —
				107,520 13 —
				1,460,139 17 2

1788. - - - Dr - - - - Alexander Trotter, Esqr - - - - - - - -

| 1795. | | |

CONTRA. C^r 1788.

1795.				£. s. d.	£. s. d.
May 2.		Brot over	1787		1,460,139 17 2
1795.					
May 13.		By Balance brought forward	1788		8,041 6 9
28.		By Cash recd	44	100 — —	
June 5.		— Six Months Interest on £. 4,939. 15. Navy Bills, dated in October 1794, £. 98 13 0			
		Do £. 2,260. 6. Victs Do dated Do 45 3 6	47	143 16 6	
		Recd	49	20,000 — —	
8.		Do	55	150 — —	
9.		Sir C. Oakley and others on the India Co. £. 500. & Int	80	555 — —	
"		Do on Do 425. & Do	—	467 10 —	
		Recd	81	26,600 — —	
		Do	—	23,400 — —	
10.		Do	62	77 12 4	
12.		Do	68	20,000 — —	
15.		Do	74	94 9 6	
16.		Do	99	150 — —	
17.		Do	82	100,000 — —	
					191,733 8 4
		Carried over	1789	£.	199,774 15 1

1789. - - Dr - - - ALEXANDER TROTTER, Esqr. - - - - - - - - - - - - - -

1795. June	19.	- - - - - - - - - - Brot over - - -			1788	£. s. d. - - - -	£. s. d. 141,587 8 10
	20.	To Cash paid for a Navy Bill, N°1194 £.423 12 with 12 Drs Int. £.0 11 1					
		- Victs Do - N° 1468 - 17th 1,066 1 - 3 Days Do 0 6 11					
		- Transport Do - 1201 - 20th 2,000 — }					
		- - Do - - - 1202 - - 2,000 — }					
		- - Do - - - 1203 - - 2,000 — }					
			7,489 13				
		Discot 3½ pr Ct -	262 2 9				
				7,227 10 3			
				7,228 8 3			
		Brokerage -		9 7 3			
					115	7,237 15 6	
	22.	Falkland House - - - - - - - - - - - - -			96	1,600 — —	
		For a Transport Bill, N° 1199, dated 18 June 95 -		£. 236 10 —			
		— a Navy - Do 109 - 22 - - -		848 8 —			
				1,084 18 —			
		6 Days Int. on £. 236 10 -		— 3 1			
				1,085 1 1			
		Discot 3½ pr Ct - -		37 19 5			
				1,047 1 8			
		Brokerage -		1 7 —			
					97	1,048 8 8	
	23.	Chas Graham - - - - - - - - - - - -			121	100 — —	
		Mr. Coutts Trotter - - - - - - - - - - -			121	500 — —	
	24.	Mr. Dundas - - - - - - - - - - - -			101	106 — —	
		The Sun Fire-Office, a Year's Insurance & Tax on £. 1,200 to Midf next - - - - - - - - - - - -			106	2 6 6	
							10,594 10 8
		To Balance carrd to New Ledger - - -			1626	- - - -	40,038 13 7
							£. 201,220 13 1

- - - - - - - - - - - CONTRA - - - - Cr - - 1789.

1795.				£. s. d.	£. s. d.
June 17.	- - - - - - Brot over - -	1788	- - -	199,774 15 1	
22.	By Cash recd 6 Mos Interest on £.6,794. 11. Navy & Transport Bills, dated in Octr 1794 -	94	135 14 6		
23.	Do - on £. 2,012. 0. 14. Victs Do - - Do -	119	40 3 6		
24.	Mansfield & Co. on Ourselves - - - - -	99	1,270 — —		
				1,445 18 0	
			£.	201,220 13 1	

1626. - - D^r - - - - - ALEXANDER TROTTER, ESQ. - - - - - -

1795.				£.	s.	d.	£.	s.	d.
June	25.	To Cash paid Bill - - - - -	3	55	2	6			
	27	- - - - - - -	11	30	—	—			
	30.	Act of Parliam^t New Acc^t - - - -	16	50,000	—	—			
July	3.	D^o - - - - - - - - -	23	10,000	—	—			
	4.	Him - - - - - - - - -	30	50	—	—			
	8.	Mr. Phillips - - - - - - -	39	330	—	—			
		Mrs. Trotter - - - - - - -	41	100	—	—			
	16	Act of Parl^t N. A. - - - - -	76	15,000	—	—			
							75,545	2	6
		Carr^d over - -	1627						

CONTRA Cr 1626.

1795.																£. s. d.	£. s. d.
June	24.	By Balance brot from last Ledger													1789	- - -	49,038 13 7
	30.	By Cash recd													15	1,500 — —	
July	1.	Do													16	15,000 — —	
	7.	Do													37	150 — —	
	11.	for a Navy Bill No 46, dated 29 April, £.						1,000	—	& Int. £						1,027 11	
		—— No	45			29			1,500	—	& do					1,541 6	
		——	298			30			88	3	& do					90 11	
		——	257			29			597	12	& do					614 2	
		——	217			26			496	5	& do					510 2	
		——	116			16			156	5	& do					160 15	
		——	295			30			111	7	& do					114 8	
		——	288			—			335	2	& do					344 7	
		——	243			28			178	14	& do					183 13	
		——	118			16			251	16	& do					259 2	
		——	244			28			176	7	& do					181 5	
		——	271			30			243	5	& do					249 19	
		——	121			16			719	8	& do					740 5	
		——	12			14			391	8	& do					402 16	
		——	205			24			581	14	& do					598 1	
		——	53			30			350	—	& do					359 12	
		——	263			29			48	13	& do					49 19	
		——	79			10			1,161	13	& do					1,196 2	
		——	80			—			1,216	16	& do					1,252 17	
		——	158			19			758	4	& do					779 18	
		——	256			29			730	11	& do					750 13	
		——	38			28			647	12	& do					665 10	
		——	240			—			499	2	& do					512 18	
		——	304			30			153	16	& do					158 1	
		——	11			7			705	3	& do					726 6	
		——	10			—			638	11	& do					657 14	
		——	54			9			548	12	& do					564 18	
		——	68			10			377	6	& do					388 10	
		——	72			—			204	6	& do					210 8	
		——	64			—			137	19	& do					142 1	
		——	65			—			142	10	& do					146 14	
		——	16			8			1,026	16	& do					1,057 9	
		——	29			22			350	—	& do					359 18	
		——	28			—			350	—	& do					359 18	
															56	17,357 9 —	
Victs Do		1,223			30			61	1	& Int.						62 15	
——		990			7			1,541	12	—						1,587 16	
——		1,203			30			147	15	—						151 16	
——		1,204			—			279	13	—						287 7	
——		1,205			—			354	4	—						363 18	
——		1,214			—			587	18	—						604 1	
——		1,048			16			327	15	—						337 5	
——		1,196			30			643	17	—						661 10	
——		1,166			25			89	7	—						91 17	
——		1,090			21			1,020	—	—						1,049 —	
——		1,100			—			510	—	—						524 10	
——		1,101			—			510	—	—						524 10	
——		1,027			11			1,668	15	—						1,718 —	
——		1,186			28			514	2	—						528 7	
——		1,092			21			1,020	—	—						1,049 —	
——		1,093			—			1,020	—	—						1,049 —	
——		1,112			—			510	—	—						524 10	
——		1,113			—			510	—	—						524 10	
——		1,114			—			510	—	—						524 10	
——		1,115			—			510	—	—						524 10	
——		1,116			—			510	—	—						524 10	
——		1,117			—			510	—	—						524 10	
——		1,118			—			510	—	—						524 10	
——		1,119			—			510	—	—						524 10	
															54	14,786 12 —	
																	14,786 12 —
																	£. 97,832 14 7

1627 - - - Dr - - - - - - Alexr Trotter, Esqr. - - - - - - - - - -

1795.						£.	s.	d.	£. s. d.
July 16.				Broutt over - -	1626	-	-	-	75,515 2 6
18.	To Cash paid - - - - - - - - - - - -				91	40	—	—	
24.	for a Navy Bill, No 2336 dated 20 July 1795 - -		£257 15 —						
	a Victuals Do - 1830 — 24th - - - -		723 6 —						
	a - Do - 1831 — - - - -		563 7 —						
			1,544 8 —						
	4 Days Int. on £257. 15.		— 2 2						
			1,544 10 2						
	Discot 2⅝ pr Ct		40 10 10						
			1,503 19 4						
	Brokere		1 18 6		98	1,505	17	10	
27.	a Do No 1749 13 July 1795 £1,705 18 —								
	Navy Do 178 24 - - 983 13 —								
	Do - 179 - - - 983 13 —								
		3,673 4 —							
	Discot 2⅜ pr Ct	87 4 9							
		3,585 19 3							
	Int. 14 Days on £1,705 18 £2 12 3								
	3 Ds on 1,967 6 0 12 10								
		3 5 1							
			3,589 4 4						
	Brokere		4 11 10						
					106	3,593	16	2	
28.	a Victuals Do No 1767 dated 14 July 1795 £388 3 —								
	a Navy Do - 3148 - - - 228 — —								
		616 3 —							5,139 14 —
	14 Dys Int.	— 18 9							
			617 1 9						
	a Victuals Do - 1804 20th - - 507 18 —								
	8 Dys Int.	— 8 10							
			508 6 10						
	Do - - 1852 24th - - 1,594 19 —								
	Do - - 1850 - - - 745 16 —								
	a Navy Do - 3308 - - - 888 12 —								
		3,229 7 —							
	4 Dys Int.	1 8 2							
			3,230 15 2						
	a Victs Do - 1868 25th - - 518 13 —								
	3 Dys Int.	— 3 4							
			518 16 4						
	Transport Do - 1462 27th - - 864 17 —								
	Do - 1473 - - - 134 7 —								
		999 4 —							
	1 Dys Int.	— 2 2							
			999 6 2						
			5,874 6 3						
	Discot 2½ pr Ct on £5,871. 5.		146 15 7						
			5,727 10 8						
	Brokerage		7 6 9						
					126	5,734	17	5	
	for a Power of Attorney from the Bank - - - - -				127	—	8	6	
29.	for a Victuals Bill, No 1217 20th May 1795								
	£2,010 8wth 70 Days Int. £15 8 5								
	Do - - 1227 21 May 1795 1,026 5 } 69 Dys Int. 10 12 6								
	Do - - 1222 - - - 379 7 }								
	Transport Do 1068 22 - - 192 2 - 68 Dys Int. 1 8 7								
	- 3,608 2					27	9	6	
	Discot 2⅛ pr Ct - - 76 13 5					3,531	8	7	
						3,558	18	1	
	Brokerage					4	10	2	
					114	3,563	8	3	9,298 14 —
				Carrd over - -	1628	-	-	-	£.89,983 10

- - - - - - - - - - - CONTRA - - - - - Cr - - - 1627.

1795.			£. s. d.	£. s. d.
July 11.	Brout over - -	1626	- - - -	97,832 14 7
13.	By Cash recd of Mountgue Lind, Esqr - -	56	708 15 —	
	- - Recd - - - - - - -	57	1,129 10 —	
	Six Months Interest on £. 3,469. 13. Navy Bills, dated in November 94 - - £. 69. 7.			
	- Do - - on £. 2,287. 12. Vidz Do 45 14.	63	115 1 —	
	By Accot for the Debits of 25 June Bill	1780	35 2 6	
17.	The Midsumr Divd on £. 3,680 India Stock -	70	193 4 —	
21.	- - recd - - - - - - -	94	50 — —	
25.	- - Do - - - - - - -	113	4,000 — —	6,231 12 6
	Carrd over - -	1628	- - - £.	104,064 7 1

1628. - - D^r - - - - - ALEXANDER TROTTER, Esq^r - - - - - - - - - -

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- - - - - - - - - - - CONTRA - - - - - C^r - - 1628.

			£. s. d.	£. s. d.
1795. July 25.	- - - - - - Brou^t over - -	1627	- - -	104,064 7 1
31.	By Cash rec^d - - - - - - -	116	30,000 — —	
Aug^t 1.	Six Months Interest on £. 5,686. 1. Navy Bills, dated in Dec^r 1794 - - £. 113 14 0			
	- - D^o - - on £. 3,327. 10 Vic^s D^o - - - 66 10 6			
		138	180 4 6	
				30,180 4
	Card over - -	1629	- - £.	134,244 11 7

1629. - - Dr - - - - - ALEXANDER TROTTER, Esq[r] - - - - - - - - - -

| 1795. | | |

CONTRA - - -

1842. - - - Dr - - - - ALEXANDER TROTTER, Esqr - - - - - - - - - -

| | | |

- - - - - - - - - - - CONTRA - - - - Cr - - 1842.

1795.			£. s. d.	£. s. d.
Augt 19.	Brout from folio - -	1629	- - -	241,877 11 1
	Carrd over - -	1843		

1843. - Dr - - - - - - ALEXANDER TROTTER, Esqr. - - - - - - - - - -

| | | |

- - - - - - - - - - - CONTRA - - - - - Cr - - 1843.

1795.				£. s. d.	£. s. d.
Augst 19.	Brou[t] over	1842	- - -	241,877 11 1
Septr 2.	By Cash rece[d] Six Months Interest on £.474 19. Navy Bills, dated in January 1795	218	9 10 —	
4.	Forbes & Co.'s Bill on Moffat & Co.	1	120 5 —	
	Rece[d]	3	30,000 — —	
10.	D[o]	37	20,000 — —	
Octr 3.	Six Months Interest on £.407 15 Navy Bills, dated in Feby 1795	100	8 3 —	
7.	Rece[d]	86	10,000 — —	
8.	D[o]	116	24,000 — —	
12.	The Mich[s] Div[d] on £.2,142. 17. 2. Bank Stock	99	75 — —	
17.	Rece[d] p[r] Recei[t]	155	24,000 — —	
				108,212 18 —
	Carr[d] over	1844	- - - £.	350,090 9 1

1844. - - Dr - - ALEXANDER TROTTER, Esq. - - - - - - -

1795.				£.	s.	d.	£.	s.	d.
October	14	- - - Brought over - - -	1843	-	-	-	320,424	18	5
	20.	To Cash paid Act of Parliamt N/A. - -	163	8,000	—	—			
		George Swaffield - - - - -	165	4,000	—	—			
	21.	Jas Slade - - - - - - -	131	8,000	—	—			
	22.	Him - - - - - - -	170	10	10	—			
	27.	Act of Parliamt N/A. - - - -	187	8,000	—	—			
	31.	- - - - - - -	204	43	11	—			
		Act of Parliamt N/A. - - - - -	206	10,000	—	—			
Novr	2.	- - - - - - -	171	62	11	—			
	3.	- - - - - - -	216	10	10	—			
	5.	- - - - - - -	223	12	10	—			
	6.	Act of Parliamt N/A. - - - - -	185	70,000	—	—			
		- - - - - - -	187	11	—	6			
	7.	Act of Parliamt N/A. - - - - -	229	20,000	—	—			
	9.	Do - - - - - - -	193	8,000	—	—			
	10.	Do - - - - - - -	6	15,000	—	—			
	13.	Him - - - - - - -	206	10	10	—			
		Mr. Dundas - - - - - -		300	—	—			
							151,461	2	6
	18.	Act of Parliamt N/A. - - - - -	217	10,000	—	—			
	20.	Do - - - - - - -	223	10,000	—	—			
		Mr. Dundas - - - - - -	225	336	—	—			
	24.	- - - - - - -	44	32	7	6			
	26.	Cash - - - - - - -	55	30	—	—			
		- - - - - - -		88	—	4			
	30.	- - - - - - -	24	50	—	—			
Decr	2.	Act of Parliamt N/A. - - - - -	29	50,000	—	—			
		Do - - - - - - -	30	4,000	—	—			
		Mr. Phillips - - - - - -	32	251	—	—			
	3.	For a Transfer of India Stock - - -	78	—	14	—			
	7.	Act of Parliamt N/A. - - - - -	43	10,000	—	—			
	8.	George Swaffield - - - - -	93	4,000	—	—			
	11.	- - - - - - -	63	10	14	—			
	16.	Mr. Davies - - - - - -	77	2 000	—	—			
		Mr. Dundas - - - - - -		470	—	—			
	17.	- - - - - - -	119	54	13	9			
	18.	- - - - - - -	79	29	8	3			
	23.	Mr. Coutts Trotter - - - - -	94	500	—	—			
							91,852	17	10
	24.	Him - - - - - - -	141	12	1	6			
		Cash - - - - - - -		15	—	—			
		Mr. Weatherall - - - - - -		253	8	—			
		Bearer - - - - - - -	143	52	—	—			
		- - - - - - -	147	50	—	—			
		Act of Parliamt N/A. - - - - -		10,000	—	—			
		Mr. Coutts Trotter - - - - -	109	300	—	—			
	28.	- - - - - - -	150	12	3	9			
	29.	The Pay Branch - - - - -	116	30,000	—	—			
		- - - - - - -	118	21	4	2			
		For a Power of Attorney - - - -	119	—	8	6			
	30.	- - - - - - -	157	83	18	6			
	31.	- - - - - - -	124	72	15	6			
		- - - - - - -		9	3	1			
		- - - - - - -		6	8	—			
		- - - - - - -		80	—	—			
							40,968	11	—
		To Balance carrd forward - -	1845	-	-	-	3,111	5	7
						£.	607,818	15	4

CONTRA — Cr — 1844.

				£. s. d.	£. s. d.
1795. October	17.	Brought over	1843	— — —	350,090 9 1
	21.	By Cash recd	129	50 — —	
	31.	Do	203	100,000 — —	
Novr	3.	For Six Months Interest on £.36,094. 19. Navy Bills, dated in March 1795 £.721 12 6			
		Do on £.11,577. 12. Vids Do £.231 8 6	211	953 — —	
	5.	A Vids Bill, N. 2158, dated 27 Augt 1794, £.1,341 6. 10 & Interest 1,377 17			
		2147 - 22nd - - 1,181 18 6 - - 1,214 15			
		2148 - — - - 1,181 18 6 - - 1,214 15			
		2145 - — - - 1,181 18 6 - - 1,214 15			
		2146 - — - - 1,181 18 6 - - 1,214 15	217	6,236 17 —	
	12.	Recd	8	40,000 — —	
Decr	2.	Do	28	70,000 — —	
		Do	29	150 — —	
	3.	For a Navy Bill, No 2161, 30 Septr 1794 £.1,000 & Int. £.1,026 15			
		Do - - - No 2162, 30 Septr - £.1,000 & Do £.1,026 15	73	2,053 10 —	217,389 18 —
	19.	Recd	126	1,129 10 —	
	23.	Do £.5,000	96	5,500 — —	
	26.	Of Mr. Coutts Trotter's Acct	107	111 18 3	
	28.	Recd	151	30,000 — —	
	29.	Do	113	126 — —	
	30.	Do	157	1,417 10 —	40,338 8 3
					£. 607,818 15 4

1845. - - Dr - -. ALEXANDER TROTTER, Esqr - - - - - - - - - - -

1796. Janr	1.	To Cash paid Him - - - - - - - - - -	165	1,000 — —	
	6.	Acct - - - - - - - - -	182	60 — —	
	8.	Act of Parliamt N/A. - - - - - - - -	193	8,000 — —	
	9.	Mr. Davies - - - - - - - - - -	158	3,000 — —	
		Mr. Dundas - - - - - - - - - -		500 — —	
		Act of Parliamt N/A. - - - - - - - -		10,000 — —	
	11.	Do - - - - - - - - - - -	198	5,000 — —	
	12.	Do - - - - - - - - - - -	166	8,000 — —	
	14.	Mr. Arbuthnot - - - - - - - - -	184	365 3 6	
	18.	- - - - - - - - - -	227	24 2 11	
		- - - - - - - - - -		12 1 9	
	21.	Act of Parliamt N/A. - - - - - - - -	209	30,000 — —	
	22.	Do - - - - - - - - - - -	13	20,000 — —	
	23.	Do - - - - - - - - - - -	221	15,000 — —	
	26.	Do - - - - - - - - - - -	4	10,000 — —	
	29.	For a Victs Bill, N° 306, dated 28 Janr 1796, £.1,304 13			
		N°307 - - - - - - - 1,304 13			
		308 - - - - - - - 1,304 13 } wth 1 dys. Int. 10 8			
		310 - - - - - - - 965 15			
		4,879 14			
		Discot 4 5-8 pr Ct 225 13 9			
		4,654 — 3			
		4,654 10 11			
		Navy do 180, 9 Janr £1,000 — 20 dys. Int. 2 3 10			
		Transpt Do 961, 25 - 1,824 19 4 dys. - — 15 11			
		Navy Do 991, 27 - 1,155 1 2 dys. - — 5 —			
		Victs do 155, 16 - 1,209 15 13 dys. - 1 14 5			
		5,189 15 4 19 2			
		Discot. 4½ pr Ct. 233 10 9			
		4,956 4 3			
		4,961 3 5			
		9,615 14 4			
		Brokerage - 12 11 8			
			44	9,628 6 —	
Febr	2.	A Transpt Bill, N° 3532, dated 23 Janr £.442 — — 10 dys. Int. — 9 8			
		Discot 5 1-8 pr Ct. 22 13 1			
		419 6 11			
		419 16 7			
		Brokerage - — 11 —			
			37	420 7 7	
	3.	Him - - - - - - - - - -	55	30 — —	
		- - - - - - - - -	60	20 — —	
					10,098 13 7
		Carrd over - - -	1846	- - £.	121,060 1 9

CONTRA Cr 1845.

				£. s. d.	£. s. d.
1795. Decr 31.	By Balance brout forward		1844		3,111 5 7
1796. Jany 7.	By Cash recd a Victuallg Bill,				
	N° 2453, dated 10th October 1794, £.56 5 7 & Int.	£.57 18			
	2568 - - 29 - - - - 1,067 13 — - -	1,096 9			
	2412 - - 6 - - - - 67 14 3 - - -	69 14			
	2531 - - 23 - - - - 187 19 7 - - -	193 3			
	2523 - - 20 - - - - 242 7 1 - - -	249 2			
	2454 - - 10 - - - - 22 3 1 - - -	22 15			
	2569 - - 29 - - - - 1,068 14 1 - -	1,097 11			
	2561 - - — - - - - 565 3 — - - -	580 8			
	2504 - - 18 - - - - 648 6 — - - -	666 11			
	2488 - - 15 - - - - 142 16 — - - -	146 17			
	2564 - - 29 - - - - 204 — — - - -	209 10			
			146	4,389 18 —	
	A Navy D°, 10 - - 2 Oct - - 1,009 18 5 - -	1,040 3			
	48 - - 4 - - - - 474 6 — - - -	488 8			
	47 - - — - - - - 505 18 — - - -	520 19			
	356 - - 29 - - - - 130 6 1 - - -	133 16			
	194 - - 27 - - - - 189 7 9 - - -	194 10			4,389 18 —
	152 - - 18 - - - - 485 6 5 - - -	499 —			
	205 - - 30 - - - - 144 10 10 - - -	148 8			
	204 - - — - - - - 212 3 2 - - -	217 17			
	203 - - — - - - - 193 12 0 - - -	198 16			
	8 - - 13 - - - - 354 19 2 - - -	365 3			
	256 - - 21 - - - - 158 15 1 - - -	163 3			
	215 - - 17 - - - - 150 19 5 - - -	155 5			
	2 - - 8 - - - - 48 9 7 - - -	49 18			
	27 - - 4 - - - - 117 15 6 - - -	121 5			
	199 - - 16 - - - - 719 11 8 - - -	740 —			
	131 - - 14 - - - - 412 7 7 - - -	424 3			
	120 - - 13 - - - - 338 2 10 - - -	347 17			
	198 - - 27 - - - - 417 3 9 - - -	428 10			
	369 - - 30 - - - - 355 19 1 - - -	365 10			
	111 - - 11 - - - - 1,137 7 4 - -	1,170 6			
	138 - - 15 - - - - 264 4 1 - - -	271 14			
	152 - - 14 - - - - 923 6 4 - - -	949 15			
	406 - - 31 - - - - 95 9 10 - - -	98 1			
			186	9,692 7 —	
	Recd - - - - - - - - - - - -		189	360 — —	
					9,452 7 —
9.	D° - - - - - - - - - - - -		154	25,000 — —	
16.	The Christms Divd on £.13,500. India Stock, in our Name		189	708 15 —	
	D° - - - - on £.3,680. - D° - in his own Name		190	193 4 —	
20.	Recd - - - - - - - - - - - -		3	40,000 — —	
21.	D° - - - - - - - - - - - -		210	30,000 — —	
25.	For a Navy Bill, N 244, dated 20 Oct 1794, £ 899 1 & Int.	£.924 4			
	D° N 9 - - 16 - - - 1,000 — & D°	1,028 8			
	— 95 - - 10 - - - 995 14 & D°	1,024 13			
			21	2,977 5 —	
27.	Recd - - - - - - - - - - - -		31	50 — —	
29.	D° - - - - - - - - - - - -		38	30,000 — —	
Feby 3.	A Navy Bill, N° 423, dated 3 Novr £.1,431 — 6 & Int.	£.1,473 15			
	— 691 - - 27 - - - 169 1 5 - - -	173 13			
	— 605 - - 18 - - 1,050 15 6 - - -	1,080 8			
	— 683 - - 27 - - 818 17 4 - - -	841 3			
			55	3,568 19 —	
	Recd - - - - - - - - - - - -		54	130 — —	
					132,628 3 —
					£. 149,581 13 7

1846. - - - Dr - - - ALEXANDER TROTTER, Esq[r] - - - - - - -

1796.				£.	s.	d.	£.	s.	d.
Feb[y]	3.	- - - - Brought over - - -	1845	-	-	-	121,060	1	9
	4.	To Cash paid Bearer - - - - -	40	400	—	—			
	6.	J. Smith - - - - - - - -	51	200	—	—			
	8.	- - - - - - - -	76	5	18	6			
	9.	Mr. Dundas - - - - - - -	62	368	—	—			
	10.	Ja[s] Slade - - - - - - -	81	20,000	—	—			
	11.	- - - - - - - -	70	34	3	11			
		Act of Parliam[t] N/A. - - - - -		5,000	—	—			
	12.	Bearer - - - - - - -	89	10	—	—			
	15.	Act of Parliam[t] N/A. - - - - -	99	10,000	—	—			
	17.	Ge[o] Swaffield - - - - - -	103	5,000	—	—			
	18.	Act of Parliam[t] N/A. - - - - -	90	12,000	—	—			
		D[o] - - - - - - -	93	5,000	—	—			
	19.	Ja[s] Slade - - - - - - -	111	5,000	—	—			
	22.	Mark Sprott - - - - - -	115	113	8	—			
	23.	Act of Parliam[t] N/A. - - - - -	108	15,000	—	—			
	24.	D[o] - - - - - - -	122	10,000	—	—			
							88,131	10	5
		Ja[s] Slade - - - - - - -	125	5,000	—	—			
	26.	Him - - - - - - -	129	15	15	—			
		Act of Parliam[t] N/A. - - - - -		667	7	6			
	27.	D[o] - - - - - - -	117	5,000	—	—			
Mrch	2.	- - - - - - - -	146	15	11	—			
	4.	- - - - - - - -	148	75	—	—			
		Lord Elcho's Bill - - - - -	150	100	—	—			
		Act of Parliam[t] N/A. - - - - -	154	15,000	—	—			
	5.	D[o] - - - - - - -	140	15,000	—	—			
	7.	D[o] - - - - - - -	160	10,000	—	—			
	8.	D[o] - - - - - - -	147	6,000	—	—			
		Lord Elcho's Acc[t] - - - - -	149	600	—	—			
	10.	Mr. Dundas - - - - - -	165	311	15	—			
		- - - - - - -		48	—	—			
	14.	Bearer - - - - - - -	162	68	5	—			
		- - - - - - -	166	50	—	—			
	15.	- - - - - - - -	177	94	10	—			
	18.	Mr. Antrobus - - - - - -	178	100	—	—			
							58,146	3	6
	19.	Act of Parliam[t] N/A. - - - - -	191	3,000	—	—			
	22.	Mark Sprott - - - - - -	197	5,000	—	—			
		Lord Elcho - - - - - -	201	100	—	—			
	24.	Him - - - - - - -	205	30	—	—			
		- - - - - - - -		16	1	5			
		Act of Parliam[t] N/A. - - - - -	208	9,000	—	—			
		- - - - - - - -		17	4	—			
	26.	Cash - - - - - - -	210	9	18	6			
		- - - - - - - -		26	1	9			
		- - - - - - - -	212	30	—	—			
	28.	Bearer - - - - - - -	199	6	—	—			
April	1.	Poor Rates - - - - - -	210	4	13	6			
	2.	Tho[s] Phillips - - - - - -	7	100	—	—			
	4.	For a Power of Attorney for Consols - -	220	—	8	6			
		Act of Parliam[t] N/A. - - - - -	223	35,000	—	—			
		Ja[s] Slade - - - - - - -		10,000	—	—			
	5.	Act of Parliam[t] N/A. - - - - -	3	7,000	—	—			
		Ge[o] Swaffield - - - - - -		12,000	—	—			
							81,540	7	8
						£.	348,878	3	4

- - - - - - - - - - - - CONTRA - - - - - - C^r - - 1846.

1796.				£. s. d	£. s. d
Feb^y	3.	- - - - - Brought over - - - - -	1845	- - -	149,581 13 7
		By Cash rec^d for a Vi&^s Bill,			
		N° 2740, dated 25 Nov^r - £.355 4 11 & Int. £.365 —			
		2706 - - 19 - - - - - 238 9 11 - - - 245 4			
		2678 - - 17 - - - - - 506 16 1 - - - 521 3			
		2679 - - — - - - - - 194 6 7 - - - 199 17			
		2729 - - 24 - - - - - 992 17 5 - - 1,020 4			
			55	2,351 8 —	
	4.	of Mr. Coutts Trotter's Accot - - - - -	38	100 — —	
	5.	Six Mo^s Int. on - £.13,839 8 Navy Bills, dated in June 1795, £.276 15 —			
		D° - - on £.1,555 12 Vi&^s Bills D° - 31 1 6			
			63	307 16 6	
	6.	of Walter Farquhar, p^r Sir R^t Herries & C° p^r Recet	51	100 — —	
	12.	Rec^d - - - - - - - - - -	86	000 — —	
	16.	D° - - - - - - - - -	83	20,420 6 10	
	19.	D° - - - - - - - - ✠	108	4,000 — —	
		His Bill on John Trotter & C° - - - -	104	5,000 — —	
					47,279 11 4
	23.	Rec^d - - - - - - - - -	105	10,000 — —	
	24.	D° - - - - - - - - -	122	9,000 — —	
	27.	D° - - - - - - - - ✠	118	5,000 — —	
March	1.	D° - - - - - - - - ✠	123	20,000 — —	
	3.	for a Vi&^s Bill, N 2826, dated 8 Dec^r £.1,375 10 5 & Int. £.1,415 13			
		2933 - - 22^nd - 1,024 10 7 - - 1,052 17			
		3001 - - 30 - 927 10 4 - - 952 7			
			134	3,420 17 —	
		A Navy D°, N° 895 - - 16th - 2,000 — — - 2,056 13			
		894 - - — - 2,000 — — - 2,056 13			
		814 - - 10 - 1,686 1 2 - 1,734 18			
			135	5,848 4 —	
	5.	Rec^d - - - - - - - - ✠	139	20,000 — —	
	10.	Six Mo^s Int^t on £.22,155 4 Navy Bills, dated in July 1795, £.442 14 6			
		D° - - on £.16,403 14 Vi&^s d° - d° - 327 17 —			73,269 1 —
			162	770 11 6	
	11.	Rec^d - - - - - - - - -	152	182 17 —	
	18.	of Mr. Stirling - - - - - - - -	175	235 14 —	
	21.	Rec^d - - - - - - - - ✠	182	10,000 — —	
	30.	D° - - - - - - - - ✠	205	19,158 5 10	
April	1.	of Mark Sprott - - - - - - - -	209	12,000 — —	
	2.	Mansfield & C° on Ourselves - - - -	1	500 — —	
		Rec^d - - - - - - - - -	2	5,000 — —	
	4.	for a Navy Bill, N° 406, dated 17 Jan^y £.474 19 & Int.	218	488 7 —	
		of Mark Sprott - - - - - - - -	219	20,000 — —	
	5.	The Lady-day Div^d on £.2,142 17 2 Bank Stock	4	75 — —	
					63,410 15 4
					£. 338,541 1 3

1847. - - Dr - - ALEXANDER TROTTER, Esq[r] - - - - - - -

1796.				£.	s.	d.	£.	s.	d.
April 5.	- - - - - Brou[t] over - - -		1846	-	-	-	348,878	3	4
	To Cash paid John Davies - - - -		3	1,000	—	—			
6.	Act of Parliam[t] N/A. - - - - -		9	5,000	—	—			
	- - - - - - -		11	53	10	—			
	Act of Parliam[t] N/A. - - - - -		12	500	—	—			
	D[o] - - - - - - - - -		-	10,000	—	—			
7.	D[o] - - - - - - - - -		11	8,000	—	—			
	Mr. Dundas - - - - - - -		12	320	—	—			
8.	Act of Parliam[t] N/A. - - - - -		20	5,000	—	—			
	Mr. Lind - - - - - - -		-	800	—	—			
9.	George Swaffield - - - - -		18	15,000	—	—			
	Ja[s] Slade - - - - - - -		-	5,000	—	—			
	Mr. Taylor - - - - - -		20	500	—	—			
	Bill - - - - - - -		-	36	5	—			
12.	Ja[s] Slade - - - - - - -		24	5,000	—	—			
	George Swaffield - - - - - -		-	12,000	—	—			
14.	Act of Parliam[t] N/A. - - - - -		38	5,000	—	—			
15.	D[o] - - - - - - - - -		46	2,000	—	—			
	D[o] - - - - - - - - -		-	15,000	—	—			
	D[o] - - - - - - - - -		47	6,000	—	—			
16.	Him - - - - - - - -		40	10	6	6			
							96,220	1	6
	To Balance carried forward - - - -		1847	-	-	-	20,538	13	5
						£.	465,636	18	3

1796.				£.	s.	d.	£.	s.	d.
April 19.	To Cash paid Ja[s] Slade - - - - -		52	4,000	—	—			
	George Swaffield - - - - - -		53	20,000	—	—			
20.	Ja[s] Slade - - - - - - - -		59	4,000	—	—			
	- - - - - - - -		-	14	—	—			
	J. Davies - - - - - - -		61	2,000	—	—			
23.	Act of Parliam[t] N/A. - - - - -		68	5,000	—	—			
25.	- - - - - - - -		76	13	5	—			
	- - - - - - - -		80	45	—	—			
26.	Act of Parliam[t] N/A. - - - - -		76	40,000	—	—			
28.	- - - - - - - -		86	35	17	—			
May 5.	- - - - - - - -		109	19	17	8			
6.	W[m] Leader, p. Recei[t] & Stamp - - -		116	246	5	—			
7.	- - - - - - - -		117	14	9	9			
	Mr. Dundas - - - - - - -		122	230	—	—			
11.	Mark Sprott - - - - - - -		131	208	4	—			
	Lord Eicho - - - - - - -		-	100	—	—			
12.	- - - - - - - -		137	40	—	—			
14.	- - - - - - - -		143	8	17	9			
	Mark Sprot - - - - - - -		145	4,087	10	—			
	- - - - - - - -		148	5	12	10			
16.	Bill - - - - - - - -		146	10	16	—			
	Mr. Phillips - - - - - - -		150	100	—	—			
18.	Ourselves - - - - - - - -		152	32,096	8	8			
19.	Act of Parliam[t] Accot - - - - -		159	59,611	—	—			
20.	- - - - - - - -		161	12	8	9			
21.	- - - - - - - -		166	90	—	—			
23.	Act of Parliam[t] N/A. - - - - -		168	6,200	—	—			
25.	- - - - - - - -		173	60	—	—			
	Mr. Dundas - - - - - - -		175	140	—	—			
						£.	178,459	12	5

- - - - - - - - - - CONTRA - - - - - - Cr - - 1847.

1796.				£. s. d.	£. s. d.
April	5.	- - - - - Brou[t] over - - -	1846	- - -	338,541 1 3
	6.	By Cash rece[d] - - - - - - -	10	9,173 19 6	
	7.	of Ja[s] Trotters, Esq[r] Acco[t] - - - -	9	6,221 5 —	
		Rece[d] - - - - - - - -		97 19 6	
			£.		
		of Ja[s] Trotter, Esq[r] for £.1,000 4p[r] Cents a 83⅜ p Ct 833 15			
		4,000 - D° a 83¼ 3,330 —			
		2,000 - D° a 83 1,660 —			
		3,000 - D° a 82⅞ 2,486 5			
		10,000 - D° a 82¼ 8,275 —			
		16,585 —			
		Private Transfers — 17 6			
		Brokerage - - 25 — —			
		25 17 6			
			10	16,559 2 6	
	8.	of Mark Sprott - - - - - -	16	7,000 — —	
	9.	of d° - - - - - - -	17	16,460 10 6	
	11.	of d° - - - - - - -	32	20,000 — —	
					75,512 17 —
	12.	of d° - - - - - - -	28	20,000 — —	
		Rece[d] - - - - - - -		3,085 5 —	
	14.	of Mark Sprot, being produce of India Stock in our Name - - - - -	33	28,318 5 —	
	15.	Rece[d] - - - - - - -	43	129 10 —	
	16.	D° - - - - - - -	40	50 — —	
					51,583 — —
		Examined and settled this Account, the Balance being Twenty thousand Five hundred and Thirty-eight Pounds 12/5 in my Favour, carried to New Account, and I have received the Vouchers. *Alex[r] Trotter.*			£. 465,636 18 3

1796.					
April	16.	By Balance brought forward - - - -	1847	- - -	20,538 13 5
	18.	By Cash rece[d] - - - - - -	48	3,960 — —	
		of Mr. Sprott - - - - - -	51	10,000 — —	
	20.	Rece[d] - - - - - - - -	59	365 3 6	
	22.	of Mr. Sprott - - - - - -	69	4,868 15 —	
	23.	of Mr. Coutts Trotter - - - -	67	3,046 8 9	
		- - - - - - - -		68 5 —	
	26.	for Value of his Note - - - -	74	32,000 — —	
May	6.	of Mr. Rob[t] Trotter's Acco[t] - - -	116	4,100 — —	
	11.	Rece[d] - - - - - - - -	130	16 6 10	
	14.	D° - - - - - - -	144	30,000 — —	
		of Martin Eccles Lindesay, Esq[r] - - -		100 — —	
	18.	Rece[d] - - - - - - -	152	49,000 — —	
		D° - - - - - - -	153	15,000 — —	
	19.	D° - - - - - - - -	157	1,129 10 —	
	23.	D° - - - - - - -	165	6,000 — —	
	27.	of Mess[rs] Webster & Wedderburn, for 1/16 Share of the Melville Castle's 4[th] Voyage -	179	300 — —	
					159,954 9 1
					£. 180,493 2 6

1848. - - Dr - - ALEXANDER TROTTER, Esq[r] - - - - - - -

1796.				£. s. d.	£. s. d.
May 30.	- - - Brought over - - -			- - -	178,459 12 5
	To Cash paid - - - - - - - -	187		12 5 2	
31.	Mr. Davies - - - - - - - -	198		2,000 — —	
June 1.	- - - - - - - -	195		9 19 —	
7.	- - - - - - - -	220		54 3 1	
	- - - - - - - -	222		23 1 2	
	Cash - - - - - - - -			70 — —	
	- - - - - - - -	223		15 9 8	
8.	Mark Sprott - - - - - - -	216		469 17 10	
	M. Lind - - - - - - - -			800 — —	
9.	- - - - - - - -	228		9 19 —	
10.	- - - - - - - -	224		15 14 —	
13.	Mr. Dundas - - - - - - -	228		300 — —	
	- - - - - - - -			6 17 8	
	- - - - - - - -			21 — —	
15.	Act of Parliam[t] N/A. - - - - -	5		4,000 — —	
	Do - - - - - - - -			7,000 — —	
	Do - - - - - - - -	7		5,000 — —	
16.	Do - - - - - - - -	15		3,000 — —	
18.	- - - - - - - -	26		9 7 —	
22.	Act of Parliam[t] N/A. - - - - -	27		50,000 — —	
24.	Him - - - - - - - -	33		15 — —	
	A Year's Insurance and Duty at the Sun Fire Office on £.1,200 to Midsummer 1797, Somerset House - - - - - -	37		2 6 6	
	Do at Do on £.4,200 to Do, Blackheath - -			9 — 6	
					72,844 — 7
	Carried to folio - -	1852		- - £.	251,303 13 —

- - - - - - - - - - - - CONTRA - - - - Cr - - - - 1848.

1796.															£. s. d.	£. s. d.
May	27.	- - - - - -												1847	- - -	180,493 2 6
June	2.	By Cash rece[d] Ja[s] Fraser on Ourselves												204	1,000 — —	
	6.	Rece[d]												207	70 — —	
	14.	of Mount[gue] Lind												8	500 — —	
	15.	Rece[d]												3	20,000 — —	
	18.	D[o]												22	20,000 — —	
	21.	D[o]												31	60,000 — —	
	22.	at the War Office a Year's Pension from the Compassion[te] List due to												27	10 — —	
																101,580 — —
		for a Navy Bill,														
		N° 571, dated 17 Feb[y] 1795, £.	407	15	—	& Int.	£.	419	4	4						
		1068 - - 22 May - -	192	2	2	- -		199	7	5						£. 282,073 2 6
		1087 - - 26 - - -	2,151	14	10	- -		2,232	3	—						
		1006 - - 12 - - -	213	4	—	- -		221	9	10						
		3359 - - 28 July -	585	2	1	- -		591	4	7						
		3325 - - 25 - - -	702	2	6	- -		709	14	1						
		3309 - - 24 - - -	293	12	5	- -		296	15	5						
		3427 - - 31 - - -	783	19	9	- -		791	18	8						
		3302 - - 24 - - -	1,096	—	2	-		1,107	19	3						
		3215 - - 18 - - -	167	10	—	- -		169	8	8						
		3082 - - 9 - - -	1,227	16	5	-		1,243	4	7						
		3060 - - 7 - - -	160	16	6	- -		162	17	6						
		162 - - 8 - - -	733	13	—	- -		742	18	9						
		3355 - - 28 - - -	235	4	3	- -		237	13	5						
		3372 - - 30 - - -	578	18	2	- -		584	16	10						
		3371 - - — - - -	974	3	6	- -		984	3	1						
		3329 - - 27 - - -	1,229	16	2	-		1,242	16	3						
		3328 - - — - - -	634	16	11	- -		641	11	2						
		3068 - - 7 - - -	679	16	8	- -		688	10	3						
		3067 - - — - - -	1,851	14	—	- -		1,875	6	9						
		3135 - - 13 - - -	536	3	6	- -		542	13	4						
		3370 - - 30 - - -	1,274	11	4	- -		1,287	12	7						
		3373 - - — - - -	446	18	—	- -		451	9	7						
		3148 - - 14 - - -	228	—	5	- -		230	15	2						
		3308 - - 24 - - -	888	12	4	- -		898	6	1						
		178 - - — - - -	983	13	6	- -		994	8	—						
		179 - - — - - -	983	13	6	- -		994	8	—						
		3236 - - 20 - - -	257	15	6	- -		260	14	—						
		1462 - - 27 - - -	864	17	—	- -		873	19	10						
		1473 - - — - - -	134	7	6	- -		135	16	—						
		1465 - - — - - -	406	8	6	- -		410	14	5						
		1467 - - — - - -	283	16	6	- -		286	16	6						
		1374 - - 14 - - -	395	—	—	- -		399	14	9						
		1490 - - 30 - - -	553	7	4	- -		559	—	8						
		1387 - - 14 - - -	443	4	—	- -		448	10	4						
		1373 - - — - - -	415	1	9	- -		420	1	3						
		1501 - - 31 - - -	406	8	6	- -		410	11	—						
		1449 - - 24 - - -	718	14	3	- -		726	10	11						
								25,475	7	3						
		A Viſts d° 1222 - - 21 May 1795,	379	7	6	- -		393	15	2						
		1227 - - — - - -	1,026	5	—	- -		1,065	3	3						
		1217 - - 20 - - -	2,010	8	11	-		2,036	17	11						
		1136 - - 12 - - -	1,976	7	5	-		2,053	5	2						
		1129 - - — - - -	1,178	15	—	-		1,224	12	1						
		1833 - - 24 July -	453	4	3	- -		458	3	1						
		1870 - - 27 - - -	520	15	11	- -		526	6	1						
		1881 - - — - - -	438	10	7	- -		443	3	4						
		1888 - - 29 - - -	1,583	13	7	-		1,605	2	8						
		1680 - - 6 - - -	2,060	—	—	-		2,086	10	6						
								37,413	6	6						
		Carried to folio 1852 -														

1852. - - Dr - - ALEXANDER TROTTER, Esq[r] - - - - - - -

1795.						L.	s	d.
June 24	- - - -	Brought from folio - -	1848	- - -		251,303	13	—
		Carry to folio - -	1857					

CONTRA Cr 1852.

1796.		£	£		£. s. d.
June 22.	Brought from folio 1848		£.37,418 6 6	1848	282,073 2 6
	a Victg Bill, N° 1887 - - 29 July -	1,587 2 8 & Int.	1,603 11 4		
	1890 - - — - -	1,503 15 3 - -	1,519 6 8		
	1889 - - — - -	1,503 15 3 - -	1,519 6 8		
	1868 - - 25 - -	518 13 — - -	524 5 0		
	1850 - - 24 - -	745 16 10 - -	753 19 6		
	1852 - - — - -	1,594 19 5 - -	1,612 7 3		
	1804 - - 20 - -	507 18 1 - -	513 13 4		
	1767 - - 14 - -	388 3 8 - -	392 16 9		
	1749 - - 13 - -	1,705 18 9 - -	1,726 11 11		
	1831 - - 24 - -	563 7 2 - -	569 10 —		
	1830 - - — - -	723 6 1 - -	731 3 10		
			£ 48,884 18 9		
	D°, - - 2097 - - 19 Aug. -	2.047 10 — - -	2,104 18 10		
	2085 - - 17 - -	225 6 10 - -	231 14 2		
	2096 - - 19 - -	858 7 4 - -	882 8 11		
	2094 - - — - -	2,056 10 8 - -	2,114 4 6		
	2095 - - — - -	1,867 11 — - -	1,919 18 10		
	2117 - - 21 - -	161 11 11 - -	166 1 10		
	2124 - - 21 - -	642 19 10 - -	660 17 9		
	2105 - - 20 - -	2,239 3 11 - -	2,301 15 4		
	2122 - - 21 - -	199 12 7 - -	205 3 8		
	2123 - - — - -	534 4 1 - -	549 1 5		
	2100 - - 19 - -	199 12 7 - -	205 4 6		
	2101 - - 19 - -	1,411 7 4 - -	1,450 19 2		
	2039 - - 11 - -	1,717 3 4 - -	1,766 16 11		
	2040 - - — - -	1,831 17 4 - -	1,884 17 3		
	2076 - - 15 - -	1,589 3 4 - -	1,634 8 11		
	2075 - - — - -	2,137 2 10 - -	2,198 — 8		
	2111 - - 21 - -	1,037 13 9 - -	1,066 11 5		
			£.70,228 2 10		
	Navy D°, N° 1598 - - 13 - -	1,000 — — - -	1,028 14 3		
	1599 - - 13 - -	1,685 16 9 - -	1,734 4 9		
	1595 - - — - -	2,136 15 — - -	2,198 2 —		
	1604 - - 14 - -	470 18 — - -	484 7 4		
	1639 - - 19 - -	1,000 — — - -	1,028 1 1		
	1647 - - 20 - -	284 16 — - -	292 15 2		
	1645 - - 20 - -	290 4 9 - -	298 6 11		
	3547 - - 13 Aug. -	583 17 3 - -	600 12 6		
	3493 - - 8 - -	1,000 — — - -	1,029 5 2		
	3494 - - — - -	1,000 — — - -	1,029 5 2		
	3495 - - — - -	1,000 — — - -	1,029 5 2		
	3496 - - — - -	1,080 — — - -	1,111 12 —		
	311 - - 17 - -	980 — — - -	1,007 14 2		
	3557 - - 14 - -	995 14 1 - -	1,024 3 8		
	321 - - 20 - -	840 — — - -	863 9 5		
	320 - - — - -	840 — — - -	863 9 5		
	3569 - - 15 - -	2,039 15 9 - -	2,097 18 1		
	3577 - - 17 - -	291 9 7 - -	299 15 8		
	3585 - - 18 - -	277 0 3 - -	284 16 3		
	3612 - - 20 - -	834 2 10 - -	857 9 —		
	312 - - 17 - -	980 — — - -	1,007 14 2		
	313 - - 17 - -	980 — — - -	1,007 14 2		
	3596 - - 19 - -	361 6 2 - -	371 8 10		
	3592 - - 19 - -	189 10 3 - -	194 16 7		
	3589 - - — - -	398 15 3 - -	409 18 11		
	3588 - - — - -	148 1 6 - -	152 4 7		
	3602 - - 19 - -	1,000 — — - -	1,028 1 1		
	3603 - - - -	1,000 — — - -	1,028 1 1		
	Carried to folio 1857		£. 94,591 9 5	Folio 1857 - -	282,073 2 6

1857. - - Dr - - - ALEXANDER TYTLER, Esq - - - - - -

1796.				£.	s.	d.
June 24	- - - - - - Brought from folio - - - - -	1852	- - - - -	251,703	13	—
	To Balance carried to New Ledger - - - - -	1857	- - - - -	30,769	9	6
				282,073	2	6

- - - - - - - - - - - - CONTRA - - - - Cr - - - 1857.

1796.		£.	s.	d.			£.	s.	d.
June 22.	Brought from folio 1852 - -	£. 94,591	9	5	1852	- - -	282,073	2	6
	A Navy Bill,								
	a Navy Bill, N° 3604 dated 19th Aug. 95	£. 1,000 — —	& Int.	1,028	1	1			
	3605 - - - - - -	1,000 — —	-	1,028	1	1			
	3606 - - - - - -	1,000 — —	-	1,028	1	1			
	3607 - - - - - -	987 16 5	-	1,015	10	8			
	318 - - 20th - -	1,000 — —	-	1,027	18	10			
	3611 - - - - - -	584 12 —	-	600	18	8			
	3614 - - - - - -	435 1 10	-	447	5	—			
		£. 100,767	5	10					

N. B. Made into 5 per Cent. Stock, at the Rate of £. 105, Five per Cents for every £ 100 of Principal and Intereſt of Navy Bills, dated in February, March, April and May, and £. 104 Stock for every £. 100 of Principal & Intereſt of Ditto, dated in June, July, Auguſt and September, 1795.

Intereſt on Bills ceaſed 30th April 1796.

1580. - - Dr - - - ALEXANDER TROTTER, Esqr - - - - - -

					£. s. d.	£. s. d.
1796.						
June 27.	To Cash paid, Act of Parliament N/A.			2	5,000 — —	
28.	Do - - - - - - - - - -			9	43,851 — —	
	Do - - - - - - - - - -			-	60,000 — —	
29.	George Swaffield - - - - - - -			9	10,000 — —	
July 1.	- - - - - - - - -			14	20 — —	
	Act of Parliament N/A. - - - - -			-	3,000 — —	
2.	- Do - - - - - - - -			21	10,000 — —	
	- Do - - - - - - - -			-	10,000 — —	
4	- Do - - - - - - - -			20	5,000 — —	
5.	- Do - - - - - - - -			27	4,000 — —	
	- - - - - - - - -			30	11 10 5	
6.	Accr a Yrs Pension recd at the War Office, for - -			29	10 — —	
	Do - Do for - -			-	10 — —	
12.	Him - - - - - - - - -			46	30 — —	
	Mr. Dundas - - - - - - - -			-	500 — —	
						101,442 10 5
14.	Act of Parliament N/A. - - - - -			57	4,000 — —	
	- - - - - - - - -			-	41 10 2	
16.	Act of Parliament N/A - - - - -			64	5,000 — —	
	Do - - - - - - - - -			-	3,000 — —	
	Do - - - - - - - - -			68	3,000 — —	
19.	Rt Trotter - - - - - - - -			74	6,138 — —	
	Act of Parliament N/A. - - - - -			-	5,000 — —	
	Do - - - - - - - - -			76	8,000 — —	
20.	M. E. Lindesay's Bill - - - - -			73	105 — —	
21.	- - - - - - - - -			80	17 13 10	
	- - - - - - - - -			-	14 7 —	
23.	Act of Parliamt N/A. - - - - -			87	2,000 — —	
Augt 1.	M. Phillips - - - - - - - -			99	248 10 5	
3.	- - - - - - - - -			107	9 11 1	
6.	Js Slade - - - - - - - -			120	20,000 — —	
9.	Mr. Dundas - - - - - - - -			128	305 — —	
						56,879 12 6
10.	For a Victs Bill, N° 2615 dated 6th Augt 1796					
	£ 886 13 —					
	2620 - - — - - 885 11 — } 4 days Int.	£. 1 10 —				
	2623 - - — - - 1,658 5 — }					
	2633 - - 9 - - 1,539 — — - - - - - 1 dy	— 3 4				
	£. 4,969 9 —	1 13 4				
	Discount 9 ½ pr Ct - 478 6 2	4,491 2 10				
		£. 4,492 16 2				
	Brokerage - -	6 4 2				
				121	4,499 — 4	
11.	Navy Bill, N° 4843 Augt 96 £. 1,000 — —					
	485 - — - - - - - 1,000 — —					
	486 - — - - - - - 1,000 — — } 7 dys Int.	£. 3 16 8				
	487 - — - - - - - 1,000 — —					
	488 - — - - - - - 1,000 — —					
	3852 - 8 - - - - - 763 2 — 2 dys d°	3 3				
	£. 5,763 2 —	3 19 11				
	Discl 9 ½ pr Ct. - 554 13 11					
		£. 5,208 8 1				
	Brokerage -	£. 5,212 8 0 7 4 —				
				134	5,219 12 —	
						9,718 12 4
						168,040 15 3

- - - - - - - - - - - - CONTRA - - - - C[r] - - 1580.

1796.				£. s. d.	£. s. d.
June	24.	By Balance brought from laſt Ledger - -	1848	- - - -	30,769 9 6
	27.	By Caſh rece[d] - - - - - - - -	3	30,000 — —	
	28.	D° - - - - - - - - -	10	10,000 — —	
	29.	of Mark Sprot - - - - - - - -	9	10,000 — —	
	30.	of D° - - - - - - - -	15	20,000 — —	
		Rece[d] - - - - - - - -	- -	1,129 10 —	
July	5.	D° - - - - - - - - -	28	35 17 —	
	6.	At the War Office a Year's Allowance from the Compaſſionate Liſt for - - - -	25	10 — —	
	11.	of Mount[gue] Lind, Eſq[r] - - - - -	50	301 13 6	
	13.	Rece[d] - - - - - - - ✠	52	10,870 — —	
	15.	The Mids[r] Div[d] on £. 15,500 India Stock in our Name - - - - - - -	59	708 15 —	
		D° - - - on £. 4,680 - - D° - - in his own Name - - - - - - - -	60	245 14 —	
		Rece[d] - - - - - - - -	62	19,000 — —	
					102,301 9 6
	19.	D° - - - - - - - ✠	73	5,991 — —	
	23.	D° - - - - - - - -	86	3,786 — —	
Aug[t]	1	D° - - - - - - - ✠	99	50,000 — —	
					59,777 — —
				£.	192,847 19 —

1581. - - D^r - - - ALEXANDER TROTTER, Esq^r - - - - - -

1796.			£. s. d.	£. s. d.
Aug^t 11.	- - - - - - Brought over - - - - -	1580	- - -	168,040 15 3
13.	To Cash paid - - - - - - - - -	137	21 12 8	
17.	- - - - - - - - -	135	10 14 8	
19.	J.^s Slade - - - - - - - - -	65	10,000 — —	
	Him - - - - - - - - -	66	21 — —	
26.	- - - - - - - - -	74	33 10 —	
	- - - - - - - - -	75	8 8 —	
	- - - - - - - - -	-	64 1 6	
	Him - - - - - - - - -	-	100 — —	
Sept. 7.	Act of Parliam^t N/A. - - - - - - -	91	6,000 — —	
9.	D^o - - - - - D^o - - - - -	-	10,000 — —	
10.	Henry Dundas - - - - - - - -	109	405 — —	
	Act of Parliam^t N/A. - - - - - - -	-	10,000 — —	
12.	D^o - - - - - - - - -	96	2,000 — —	
	- - - - - - - - -	-	10 10 —	
16.	Rob^t Trotter - - - - - - - -	104	1,000 — —	
17.	Mr. Dundas - - - - - - - -	122	114 7 3	
				39,789 4 1
22.	Act of Parliam^t N/A. - - - - - - -	128	6,000 — —	
23.	Cash - - - - - - - - -	111	20 — —	
	Bearer - - - - - - - - -	114	2,000 — —	
28.	Act of Parliam^t N/A. - - - - - - -	118	59 19 11	
30.	D^o - - - - - - - - -	124	10,000 — —	
Oct^r 5.	- - - - - - - - -	130	10 10 —	
10.	Mark Sprott - - - - - - - -	138	10,000 — —	
11.	Miss Kath. Trotter - - - - - - -	159	8,000 — —	
12.	H. Dundas - - - - - - - -	140	300 — —	
17.	- - - - - - - - -	148	29 11 —	
21.	H^y Dundas - - - - - - - -	158	1,000 — —	
	For a Victs Bill,			
	N^o 3961 - - 18 Oct^r 1796 £.563 2 —			
	3962 - - — - - - 563 2 —			
	3973 - - — - - - 513 9 — Int. 3 Dys £.1 1 9			
	3974 - - — - - - 563 2 —			
	3975 - - — - - - 563 2 —			
	3976 - - — - - - 563 2 —			
	Navy 266 - - 17th - - 817 16 — 4 Dys - - - - 7 1			
	327 - - 19th - - - 1,182 11 — 2 - - - - - - 5 2			
			1 14 —	
		5,329 6 —		
	Discot 8½ p^r Cent. 439 13 4			
		4,889 12 8		
		4,891 6 8		
	Brokerage - - 6 13 4	158	4,898 — —	
				37,420 — 11
24.	Act of Parliam^t N/A. - - - - - - -	159	10,000 — —	
	D^o - - - - - - - - -	161	1,000 — —	
25.	D^o - - - - - - - - -	182	3,000 — —	
	D^o - - - - - - - - -	185	2,000 — —	
27.	D^o - - - - - - - - -	186	5,000 — —	
28.	D^o - - - - - - - - -	166	3,000 — —	
	D^o - - - - - - - - -	-	5,000 — —	
29.	D^o - - - - - - - - -	193	5,000 — —	
Nov. 1.	D^o - - - - - - - - -	195	3,000 — —	
	D^o - - - - - - - - -	196	5,000 — —	
				46,898 — 3
				£. 292,148 — 3

- - - - - - - - - - - CONTRA - - - - C[r] - - 1581.

1796.				£. s. d.	£. s. d.
Aug[t] 1.	Brou[t] over - -	-	1580	- - -	192,847 19 —
15.	By Cash rece[d] the Div[d] to 1 Aug[t] 1795, on a New Renter's Share of Drury-Lane Theatre	£. 23 15 —			
	D° - to 1 Aug[t] 1796 - - - on D° -	24 15 —			
			127	48 10 —	
31.	Of - - - - - - - - -		89	16 6 10	
September 1.	E. Hay, on East India C° £.455 — 4 & Interest		94	464 16 1	
	D° - on - D° - - 450 12 4 & - D° -			460 6 2	
9.	Rece[d] - - - - - - - - -		93	12,000 — —	
10.	D° - - - - - - - - -		110	10,000 — —	
30.	D° - - - - - - - - -		120	10,000 — —	
Oct[r] 7.	D° - - - - - - - - -		132	20,000 — —	
11.	The Michaelmas Div[d] on £.2,142. 17. 2. Bank Stock - - - - - -		158	75 — —	
					53,064 19 1
12.	Rece[d] - - - - - - - - -		140	20,000 — —	
13.	D° - - - - - - - - -		164	1,000 — —	
	D° - - - - - - - - -			1,000 — —	
21.	D° - - - - - - - - -		155	16 6 10	
22.	D° - - - - - - - - -		162	10,000 — —	
27.	D° - - - - - - - - -		186	10,000 — —	
29.	Of Miss Kath. Trotter's Acc[t] - - - -		50	3,000 — —	
					45,016 6 10
				£.	290,929 4 11

1582. - Dr - - ALEXANDER TROTTER, Esqr - - - - - - -

1796.				£. s. d.	£. s. d.
Novr 1.		Brought over - -	1581	- - -	292,148 — 3
3.	To Cash paid Cash - - - - - -		198	31 10 —	
4.	Mark Sprot - - - - - - -		177	10,000 — —	
	Act of Parliamt N/A. - - - - -		178	5,000 — —	
5.	Do - - - - - Do - - - -		204	5,000 — —	
7.	Do - - - - - Do - - - -		183	4,000 — —	
9.	- - - - - - -		43	69 15 9	
	Mr. Dundas - - - - - - -		186	306 — —	
10.	- - - - - - -		211	91 17 6	
	Act of Parliamt N/A. - - - - -		-	40,000 — —	
	Taxes - - - - - - -		-	27 18 —	
16.	- - - - - - -		194	14 14 —	
17.	- - - - - - -		224	31 10 —	
18.	Act of Parliamt N/A. - - - - -		201	15,000 — —	
19.	Do - - - - - Do - - - -		228	12,000 — —	
	Do - - - - - Do - - - -		230	12,000 — —	
					103,573 5 3
21.	Do - - - - - Do - - - -		203	10,000 — —	
	M. Sprot - - - - - - -		-	30,000 — —	
	Act of Parliamt N/A. - - - - -		205	10,000 — —	
22.	- - - - - - -		1	27 9 1	
23.	- - - - - - -		206	17 10 6	
	Robt Trotter's Bill - - - - -		209	500 — —	
29.	M. Slade - - - - - - -		16	10,000 — —	
Decr 1.	- - - - - - -		18	6 — —	
7.	Act of Parliamt N/A. - - - - -		229	25,000 — —	
	Do - - - - - - -		231	5,000 — —	
	- - - - - - -		-	9 13 6	
	- - - - - - -		-	9 7 5	
	Act of Parliamt N/A. - - - - -		-	25,000 — —	
8.	Do - - - - - - -		31	15,000 — —	
10.	Do - - - - - - -		36	5,000 — —	
15.	Mr. Dundas - - - - - - -		42	300 — —	
	- - - - - - -		43	50 — —	
16.	Act of Parliamt N/A. - - - - -		13	10,000 — —	
					145,920 — 6
17.	Do - - - - - - -		46	10,000 — —	
	- - - - - - -		-	12 17 6	
19.	- - - - - - -		17	72 11 —	
20.	- - - - - - -		50	11 12 1	
	Act of Parliamt N/A. - - - - -		51	10,000 — —	
26.	- - - - - - -		30	55 14 —	
	Him - - - - - - -		-	52 10 —	
	Cash - - - - - - -		31	52 10 —	
27.	- - - - - - -		64	91 12 10	
	- - - - - - -		-	14 9 6	
28.	Do - - - - - - -		33	108 7 1	
29.	Act of Parliamt N/A. - - - - -		65	20,000 — —	
	- - - - - - -		-	87 15 2	
	E. I. Stock - - - - - - -		-	105 — —	
30.	- - - - - - -		36	40 18 10	
	- - - - - - -		38	27 2 —	
					40,733 — —
					£. 382,374 6 —

CONTRA Cr 1582.

1796.				£. s. d.	£. s. d.
October 29.	Brought over		1581		290,929 4 11
Novr 2.	By Cash recd		174	10,000 — —	
	Do			1,000 — —	
	of Miss Kath. Trotter's Acct		175	5,000 — —	
	Do Interest on £.8,000			15 1 3	
4.	Recd		177	10,000 — —	
8.	Do		207	10,000 — —	
10.	Do		210	50,000 — —	
18.	Do		198	30,000 — —	
19.	Do		226	30,000 — —	
21.	Do		203	50,000 — —	
Decr 5.	Do		227	50,000 — —	
13.	of Wedderburn, Webster & Co a 2nd Divd on the Melville Castle's fourth Voyage		38	300 — —	
14.	Recd		8	568 4 6	246,883 5 9
16.	Do		13	20,000 — —	
19.	Do		17	20,000 — —	
26.	Mansfield & Co. on Ourselves		29	200 — —	
28.	of Mark Sprot, Esqr		32	18,455 15 —	58,655 15 —
				£.	596,468 5 8

1583. - - Dr - - ALEXANDER TROTTER, Esq[r] - - - - - - - -

				£. s. d.	£. s. d.
1796. Dec[r]	30.	- - - - Brought over - - -	1582	- - -	582,374 6 —
	31.	To Cash paid - - - - - -	71	50 — —	
		Col[l] Ja[s] Forbes, on his Note - - -		500 — —	
		- - - - - - -		63 — —	
		Mr. Dundas - - - - - -	73	1,000 — —	
		First Treasurership - - - - -		1,500 — —	
		Second D° - - - - - -		2,500 — —	
		Wm Crain - - - - - - -		257 4 8	
		Him - - - - - - -	171	200 — —	
					6,070 4 8
		To Balance carr[d] forward - - - -	1583	- - - -	8,225 15 —
				£.	596,670 5 8
1797. Jan[y]	2.	To Cash paid - - - - -	41	26 — 2	
	3.	- - - - - - -	74	45 19 5	
	9.	- - - - - - -	53	21 3 —	
	11.	Ge[o] Swaffield - - - - - -	57	5,000 — —	
	12.	- - - - - - -	94	19 1 10	
	13.	M. Dundas - - - - - -	62	600 — —	
		In full of £. 4,000 New Loan - - -		4 000 — —	
	14.	Mr. Dundas - - - - - -	104	1,000 — —	
					£.10,712 4 5

CONTRA Cr 1583.

			£. s. d.	£. s. d.
1796. Decr 28.	Brought over	1582	- - -	596,468 5 8
31.	By Cash received	71	202 0 0	
				202 0 0
			£	596,670 5 8

1796. Decr 31	By Balance brought forward	1583	- - - £.	8,225 15 0
1797. Jany 11.	By Cash recd	58	1,000 0 0	
14.	Ditto	101	26,060 0 0	
				27,060 0 0
			£.	35,285 15 0

Particulars of Navy, Transport, & Victs Bills, funded in 3 prCents, vizt;

1 CLASS.

										£.			
Nº 2800	Transpt dº, dated	26	Novr	95	£.	726	19	6	& Int.	743	5	5	
43	Navy	-	-	10	-	-	-	184	18	9	- - -	189	8	2	
2313	Transpt	-	-	5	-	-	-	444	9	10	- - -	455	9	5	
2944	Victs	-	-	23	-	-	-	874	18	8	- - -	894	16	7	
													2,282 19 7

2nd CLASS.

Nº 3532	Transpt	-	-	23	Jany	1796	442	—	9	-	£.	457	19 5
991	Navy	-	-	27	-	-	-	1,155	1	2	- -	1,196	3 11
961	—	-	-	25	-	-	-	1,824	19	1	- -	1,890	7 —
180	—	-	-	9	-	-	-	1,000	—	—	- -	1,037	11 9
155	Victs	-	-	16	-	-	-	1,209	15	9	- -	1,254	6 7
310	—	-	-	28	-	-	-	965	15	11	- -	1,000	1 8
306	—	-	-	—	-	-	-	1,304	13	9	- -	1,351	— 2
307	—	-	-	—	-	-	-	1,304	13	9	- -	1,351	— 2
308	—	-	-	—	-	-	-	1,304	13	9	- -	1,351	— 2
3648	Transpt	-	-	1	Feby	-	138	14	8	- -		143	11 11
1731	Navy	-	-	25	March	-	2,000	—	—	- -		2,058	10 4
1732	—	-	-	—	-	-	-	2,510	1	1	- -	2,583	10 6
4068	Transpt	-	-	5	-	-	-	662	18	6	- -	683	15 6
4299	—	-	-	8	April	-	1,092	13	1	- -		1,122	18 11
2234	Navy	-	-	30	-	-	-	703	13	2	- -	721	9 5
1142	Victs	-	-	8	-	-	-	998	7	10	- -	1,026	1 5
													19,229 8 10

3d CLASS.

Nº 386	Navy, dated	-	25	May	96	£.	1,665	—	—	& Int.	£.	1,702	11 9
4490	Transpt	-	-	9	-	-	-	774	2	—	- -	792	18 7
4633	—	-	-	31	-	-	-	412	18	3	- -	421	19 2
2700	Navy	-	-	—	-	-	-	315	18	3	- -	322	16 8
1665	Victs	-	-	21	-	-	-	2,076	8	7	- -	2,124	4 3
1666	—	-	-	—	-	-	-	2,076	8	7	- -	2,124	4 3
4654	Transpt	-	-	3	June	-	1,351	8	8	- -		1,380	12 2
4740	—	-	-	14	-	-	-	1,000	—	—	- -	1,020	7 8
4741	—	-	-	—	-	-	-	1,000	—	—	- -	1,020	7 8
4653	—	-	-	3	-	-	-	1,939	0	7	- -	1,980	17 9
1991	Victs	-	-	11	-	-	-	1,024	11	2	- -	1,045	15 6
5122	Transpt	-	-	28	July	-	1,500	—	—	- -		1,523	6 10
3413	Navy	-	-	12	-	-	-	1,694	9	—	- -	1,723	15 9
3415	—	-	-	—	-	-	-	1,694	9	—	- -	1,723	15 9
2475	Victs	-	-	22	-	-	-	1,500	5	7	- -	1,524	12 2
2333	—	-	-	—	-	-	-	1,084	7	9	- -	1,103	5 7
2334	—	-	-	—	-	-	-	1,084	7	9	- -	1,103	5 7
													22,638 17 1

Carried over - - - £. 44,151 5 6

1584. - - Dr - - ALEXANDER TROTTER, Esqr - - - - - -

1797.																				
Janr	14.	- - - - - -	Brought over	-	-	-	-	-	-	1583	£.	s.	d.	£.	s.	d.	£.	s.	d.	
	2.	To Cash paid	-	-	-	-	-	-	-	73				18	9	10	10,712	4	5	
		Mr. Dundas	-	-	-	-	-	-	-	74				600	—	—				
	24.	Jas Slade	-	-	-	-	-	-	-	122				8,000	—	—				
	30.	for £.10,000. Exchequr Bills, dated 28 Janr, with two Days Interest						£.	10,002	18	4									
								Ditto		25	—	—								
									£.	9,977	18	4								
								Brokerage		5	—	—								
														9,982	18	4				
	31.		-	-	-	-	-	-	-	138				19	19	—				
Febr	2.	Mr. Dundas	-	-	-	-	-	-	-	141				500	—	—				
		M. Jones	-	-	-	-	-	-	-	142				475	—	—				
	3.		-	-	-	-	-	-	-	100				12	12	—				
	7.	Mr. Dundas	-	-	-	-	-	-	-	152				250	—	—				
																	19,858	19	2	
	13.	M. Slade	-	-	-	-	-	-	-	116				12,000	—	—				
	15.		-	-	-	-	-	-	-	120				36	4	1				
	16.	Sun Fire Office	-	-	-	-	-	-	-	168				18	11	7				
		Geo Swaffield	-	-	-	-	-	-	-	169				3,000	—	—				
		Mr. Slade	-	-	-	-	-	-	-					8,000	—	—				
		M. Davies	-	-	-	-	-	-	-					1,000	—	—				
	18.	Act of Parliamt N/A	-	-	-	-	-	-	-	173				8,000	—	—				
	20.	Do	-	-	-	-	-	-	-	128				4,000	—	—				
		Do	-	-	-	-	-	-	-	131				3,000	—	—				
	21.	Pay Branch	-	-	-	-	-	-	-	178				15,000	—	—				
		Mr. Slade	-	-	-	-	-	-	-	180				8,000	—	—				
	22.	Act of Parliamt N/A	-	-	-	-	-	-	-	134				3,000	—	—				
		Do	-	-	-	-	-	-	-	135				8,000	—	—				
	23.	Do	-	-	-	-	-	-	-	182				6,000	—	—				
	24.		-	-	-	-	-	-	-	138				50	—	—				
			-	-	-	-	-	-	-					67	14	—				
	25.	M. Sprot	-	-	-	-	-	-	-	185				6,000	—	—				
	27.	Mr. Taylor	-	-	-	-	-	-	-	141				300	—	—				
																	85,472	9	8	
	28.	Mr. Hutton	-	-	-	-	-	-	-	191				200	—	—				
Mar.	2.	New Accot	-	-	-	-	-	-	-	194				10,000	—	—				
	3.	Mark Sprot	-	-	-	-	-	-	-	152				10,000	—	—				
	9.		-	-	-	-	-	-	-	158				20	—	—				
			-	-	-	-	-	-	-					14	2	5				
	10.	Mr. Dundas	-	-	-	-	-	-	-	213				250	—	—				
		Contra	-	-	-	-	-	-	-	214				10,000	—	—				
	14.		-	-	-	-	-	-	-	168				21	3	6				
			-	-	-	-	-	-	-					9	8	5				
	17	Mr. Dundas	-	-	-	-	-	-	-	223				500	—	—				
	18.	Navy Branch	-	-	-	-	-	-	-	177				12,000	—	—				
		Pay Do	-	-	-	-	-	-	-					15,000	—	—				
	20.	Mr. Swaffield	-	-	-	-	-	-	-	228				1,000	—	—				
	29.		-	-	-	-	-	-	-	12				20	2	6				
			-	-	-	-	-	-	-					50	—	—				
		Mr. Dundas	-	-	-	-	-	-	-	13				173	4	6				
April	3.	Do	-	-	-	-	-	-	-	22				250	—	—				
	4.		-	-	-	-	-	-	-	208				74	2	—				
																	59,582	3	4	
																	£.	175,625	16	7

CONTRA C^r 1584.

| | | |

1585. - - Dr - - - ALEXANDER TROTTER, Esq[r] - - - - - - - -

1797.				£. s. d.	£. s. d.
April	4.	Brought over - -	1584	- - -	175,625 16 7
	5.	To Cash paid Act of Parliam[t] N/A. - -	25	10,000 — —	
	6.	New Account - - - - - -	211	10,000 — —	
	8	Bill - - - - - -	215	80 — —	
	10.	Geo. Swaffield - - - - - -	34	10,000 — —	
	11	Mr. Taylor - - - - - -	218	5,500 — —	
	12.	B. Lindesay - - - - - -	35	100 — —	
	13	Mr. Dundas - - - - - -	222	136 15 6	
		D° - - - - - -	224	210 — —	
	15.	- - - - - -	164	18 16 4	
	22	For a Power Att[y] for New 5 p[r] Cents - -	12	— 8 6	
	25	R[t] H[ble] H. Dundas's Acco[t] - -	13	2,000 — —	
		Mr. Dundas - - - - - -	16	500 — —	
		Boyd, Benfield, & C° - - - - -		3,000 — —	
	26	- - - - -	57	13 11 11	
	27.	Mr. Munday - - - - - -	19	156 11 —	
					41,716 3 3
		Cash - - - - - - -	20	26 3 10	
	28.	- - - - - - -	62	66 2 9	
May	5.	- - - - - - -	77	21 — —	
	8.	Mr. Dundas - - - - - -	81	256 — —	
	12.	Mr. R. Trotter - - - - - -	88	100 — —	
		Bearer - - - - - - -	90	43 6 0	
	13.	- - - - - - -	52	30 — —	
		M. Lind's Acco[t] - - - - -		300 — —	
	15.	Mr. Cardley - - - - - -	93	130 — —	
	16.	Cash - - - - - - -	58	30 — —	
	17.	- - - - - - -	97	70 17 10	
		Rob[t] Trotter's Bill - - - - -		1,330 — —	
	18.	- - - - - -	60	13 15 5	
		Corn & Hay - - - - - -		7 10 6	
		New Acco[t] - - - - - -	62	50,000 — —	
	19.	- - - - - - -	101	10 10 —	
		New Acco[t] - - - - - -		50,000 — —	
					102,429 6 4
		Christie & C° - - - - - -	102	259 12 6	
	20	- - - - - - -	66	10 10 —	
	26.	The 2[nd] Paym[t] of 10 p[r] C[t] on £. 15,000 Omnium	117	1,343 6 3	
		D° - - on £. 6,000 - -		537 6 8	
	27.	- - - - - - -	73	10 — —	
		- - - - - - -		12 6 6	
		- - - - - - -		26 5 —	
June	1.	New Acco[t] - - - - - -	88	20,000 — —	
		Bill - - - - - -		30 4 11	
		- - - - - - -	89	21 2 6	
		Mr. Davies - - - - - -	90	500 — —	
		- - - - - - -		23 5 6	
	2.	Mr. Dundas - - - - - -	126	250 — —	
	3.	D° - - - - - - -	92	371 7 1	
	6.	Mark Sprot - - - - - -	99	30,000 — —	
	7.	R[t] Hon[ble] H[y] Dundas's Acco[t] - - -	11[1]	1,000 — —	
	9	- - - - - - -	141	50 — —	
		- - - - - - -		37 5 10	
					54,482 12 9
				£	374,253 18 11

CONTRA Cr 1585.

1797.				£. s. d	£. s. d
March	29.	Brought over	1584		195,624 3 8
April	6.	By Cash rece[d] the Lady-day Div[d] on £.2,142. 17s. 2d. Bank Stock	209	75 — —	
		A Draft	211	20,000 — —	
	24.	A D°	54	50 — —	
		A D°		13,000 — —	
May	13.	A D°	227	1,129 10 —	
	18.	A D°	59	50,000 — —	
		Bank		45,000 — —	
	20.	The Lady-day Div[d] on £.4,500. 5 p[r] Cents.	97 65	112 10 —	
	23.	Rece[d]	70	10 — —	
	31.	A D[ft]	122	55,000 — —	
June	3.	A D°	94	1,335 15 2	
		for £.3,383. 6. 8. 4 p[r] Cent. Scrip a 61½. p[r] C[t] £ 2,080 15			
		Deduct future Payments £.1,680 —			
		£.400 15 —			185,712 15 2
		£.50. 15 p Ann. Long Ann[y] Scrip a. 13 15/18 } 707 6 7			
		Deduct future Payments 597 7 3			
		109 19 4			
		510 14 4			
		on £.3,383. 6. 8. 4 p[r] C[ts] 4 4 7			
		on £. 50. 15. — Long Ann[y] — 17 5			
		5 2 —			
	6.	A Draft	93 97	505 12 4 50,000 — —	50,505 12 4
		Carr[d] to folio	1579	£.	431,842 11 2

1579. - - Dr - - - ALEXANDER TROTTER, Esqr - - - - -

				£. s. d.	£. s. d.
June 9.	Brought from folio - -	1585	- - -	374,253 18 11
12.	To Cash paid Coutts Trotter, Esqr - - -	143	2,000 — —	
15.	The full Paymt on £.21,000 3 pr Cts Scrip £.8,064. Discr allowd 174. 1. 10.	117	7,889 18 2	
16.	- - - - - - - -	151	3 9 —	
17.	Mountgue Lind's Acct - - - - -	121	200 — —	
20.	Mr. Dundas - - - - - - -	125	3,543 15 —	
	- - - - - - - -	126	29 3 1	
21.	The 3 Paymt on £.8,458. 6. 8. Red 3 pr Ct Scrip.	101	598 10 —	
	- - - - D° on £.4,280. 17. Impl 3 pr Cts D. pr C £.15	- -	283 10 —	
				14,548 5 3
				388,802 4 2
	To Balance carried to New Ledger - -	1629	- - -	46,021 15 —
			- - £.	434,823 19 2

- - - - - - - - - - - CONTRA - - - - Cr - - 1579.

1797.				£. s. d.	£. s. d.
June 6.		Brought from - -	1585	- - -	431,842 11 2
16.	By Cash rec[d] of Ja[s] Forbes in full of his Note £.500 Interest to this Day - £.11 8		151	511 8 —	
23.	Ja[s] Fraser on Curselves - - - - -		161	2,470 — —	
					2,981 8 —
				£.	434,823 19 2

Examined and settled this Account with Mess[rs] Thomas Coutts & C[o] which I approve; the Balance in my favour this 24[th] day of June 1797, of Forty-six Thousand and Twenty-one Pounds Fifteen Shillings, being carried to my Credit in a New Account, & I have received the Vouchers.

Alex[r] Trotter.

1629 - - Dr - - - ALEXANDER TROTTER, Esqr - - - - - -

1797.			£. s. d.	£. s. d.
June 26	To Cash paid Mr. Slade	3	35,000 — —	
			16 15 6	
29.		8	33 9 4	
	Cash		30 — —	
30.			71 18 —	
July 3.	M. Sprot's Dft:	15	1,816 7 3	
4.	- - Do	16	7,616 7 3	
		17	12 11 1	
			11 10 10	
5.		19	20 9 6	
	Hy Dundas		440 — —	
7.		26	60 1 —	
10.	Mountgue Lind's Accot	28	1,195 5 6	
11.		31	5 7 8	
14		35	43 7 —	
15.		37	9 6 —	
				46,382 15 11
18.	Geo Swaffield	40	10,000 — —	
	Bearer	43	25 — —	
	The 4th Paymt of 10 pr Ct on £.8,458. 6. 8, Red 3 pr Ct Scrip	55	399 — —	
	on £ 4,280. 17. Impl £.3 pr Ct Scrip		189 — —	
19.	J. Slade	43	20,000 — —	
20.		45	7 9 —	
	Mr. Swaffield		40,000 — —	
	Mr. Slade	46	15,000 — —	
21.		49	52 1 11	
	Mr. Slade		10,000 — —	
	Mr. Davies	51	5,000 — —	
			10 — —	
24.	Jas Slade	56	25,000 — —	
	Wm Bushby on David Staig, on Ourselves 11 Sept	58	299 — —	
27.	Geo Swaffield	61	27,000 — —	
	James Slade	64	11,000 — —	
				163,972 10 11
	Mr. Dundas		409 16 2	
29	Geo Swaffield	66	12,000 — —	
	Jas Slade	70	12,000 — —	
	Mr. Dundas	71	1,500 — —	
	The Navy Branch		6,000 — —	
31.	Mr. Tweedie	70	4,000 — —	
	Do		20,000 — —	
Augt 2.	Mr. Davies	67	6,000 — —	
		74	3 7 —	
5.		85	13 6 10	
7.	Hy Dundas	81	250 — —	
8.	Mr. Swaffield	88	20,000 — —	
9	Jas Slade	86	15,000 — —	
11.	for 333. 6. 8. Impl 3 pr Cents. in the Name of Miss Ann Polson a 49¼ pr Ct £.164 3 4 Brokerage - — 8 4	91	164 11 8	
14	M. Slade	93	20,000 — —	
				117,341 1 8
			- - £.	327,696 8 6

CONTRA Cr 1629.

1797.			£. s. d.	£. s. d.
June 24	By Balance brot from last Ledger	1579	- - -	46,021 15 —
26.	By Cash recd H. Fletcher, on J. Ogilvie	1	1,000 — —	
30.	A Dft.	9	35,000 — —	
July 4	Bank	16	23,759 5 5	
8	Of Mr. Coutts Trotter's Acct for Miss Polson	23	111 — —	
14.	The Midsr Divd on £.13,500 India Stock, in Names of Thos Coutts, Edmd Antrobus, & Coutts Trotter, Esqr	34	708 15 —	
21.	Dº on £.7,680 India Stock in his Name		403 4 0	
	for £.13,000 Exchequr Bills, dated 4th March, with 139 Days Interest £.13,263 10 5			
	for £.1,000 Dº 4 April, with 108 Days 1,015 15 0			
	for £.200 Dº 7 - 105 203 1 3	48	14,482 6 8	
				75,464 11 1
	Recd	49	50,000 — —	
22.	Dº	52	166 17 3	
25.	Of 48 Days Int. on £ 290. Dist	57	1 18 —	
	A Draft		50 — —	
26.	D. Staig, on Ourselves, left by Mr. Lind	58	700 — —	
	Of Mr. Lind	60	200 — —	
27.	Recd	62	33,210 4 2	
28.	Drafts	64	4,000 — —	
	Bank		30,000 — —	
29.	Dº	67	369 9 —	
	Recd		30,000 — —	
Augt 2.	Dº	73	3,240 14 7	
3.	Forbes & Co. on Moffatt & Co	77	150 — —	
5.	of Acco 54 Days Int. on £.2,000	82	14 15 10	
	in Part of Principal of Dº		1,400 — —	
7.	D. Staig, on Ourselves, left by Mr. Lind	81	200 — —	
				153,703 18 10
	A Draft	82	50,000 — —	
9.	Bank	85	4,000 — —	
10.	A Divd on a New Renter's Share of Drury-Lane Theatre, for the Season 1796, 1797	114	24 15 —	
12.	Of	93	26 5 —	
	Recd		111 — —	
14.	D. Staig, on Ourselves, left by Mr. Lind	91	300 — —	
				54,462 — —
				£. 329,652 4 11

1630. - - Dr - - - ALEXANDER TROTTER, Esq[r] - - - - - -

1797				£. s. d.	£. s. d.
Aug[t]	14.	- - - Brought over - - -	1629	- - -	327,696 8 6
		To Cash paid for a Power Att[y] Acc[t] & Div[d] of Imp[l] 3 p[r] Cents. in Name of	93	— 11 6	
	15.	The 5 Paym[t] of 10 p[r] Cent. on £.8,458 6. 8. Red 3 p[r] C[t] Scrip.	128	399 — —	
		D° on £. 4,280. 17. Imp[l] D° - - -		189 — —	
	17.	- - - - - - - - -	106	19 4 4	
	19.	- - - - - - - - -	110	50 — —	
	22.	Jn° Swaffield - - - - - -	113	1,000 — —	
		Pybus & Co. on Acco[t] of W[m] Bushby, Esq. p[r] Rec[t]	115	318 5 —	
		Him - - - - - - - -	116	30 — —	
		- - - - - - - -		8 8 9	
		Interest on £. 320. - Disco. (40 Days)		1 15 0	
	23.	J. Swaffield - - - - - -	108	1,500 — —	
	24.	R[t] Trotter's Bill - - - - - -	119	100 — —	
					3,616 4 7
	25.	D° - - - - - -	115	30 — —	-
		Mark Sprot - - - - - -	116	20,000 — —	
		James Slade - - - - - -		10,000 — —	
	26.	- - - - - - - -	123	10 10 —	
	28.	Him - - - - - - -	11	10 10 —	
		Mark Sprot - - - - - -	120	30,000 — —	
	X.	(15) The Acco[t] of And[w] Lawrie, for the Credit of 15 Aug[t]	982	4,439 5 3	X.
	29.	Pay Branch - - - - - -	128	40,000 — —	
	31	- - - - - - - -	131	50 — —	
		Pay Branch - - - - - -		22,000 — —	
		D° - - - - - - -	132	30,000 — —	
Sept[r]	5.	Newland - - - - - - -	139	20,000 — —	
	8.	Mr. Dundas - - - - - -	138	150 — —	
	9.	Him - - - - - - -	148	20 — —	
		- - - - - - - -		50 — —	
	11.	Ge° Swaffield - - - - - -	141	5,000 — —	
		James Slade - - - - - -	143	20,000 — —	
					201,760 5 3
	12.	D° - - - - - - -	149	3,000 — —	
	15.	The 6 Paym[t] of 10 p[r] Cent. on £.8,458. 6. 8. Red 3 p[r] C[t] Scrip.	149	399 — —	
		D° on £. 4,280. 17. Imperial D° - -		189 — —	
	16.	James Slade - - - - - -	155	38,000 — —	
	18.	Bill - - - - -	153	40 — —	
		Navy Branch - - - - - -	154	15,000 — —	
	19.	George Swaffield - - - - - -	162	2,000 — —	
		James Slade - - - - - -		20,000 — —	
	20.	Mr. Dundas - - - - - -	155	100 — —	
		Him - - - - - - -	159	20 — —	
		D° - - - - - - -		10 — —	
	22.	- - - - - - - -	162	30 2 9	
		Ja[s] Slade - - - - - - -		18,000 — —	
	25.	D° - - - - - - -	164	10,000 — —	
		- - - - - - - -		32 9 8	
		Ge° Swaffield - - - - - -		4,000 — —	
	28.	Him - - - - - - -	179	30 — —	
					110,850 12 5
				£.	643,923 10 9

CONTRA Cr 1630.

1797.				£.	s.	d.	£.	s.	d.
Augt	14	Brought over	1629				329,632	4	11
	15.	By Cash recd a Draft	101	4,439	5	3			
		Do	127	1,129	10	—			
	18.	Do	103	50,000	—	—			
	22.	D. Staig on Ourselves, remd by Wm Bushby discd	114	320	—	—			
	26.	a Draft	122	50,000	—	—			
	28.	Recd	118	32	13	8			
	29.	a Draft	1630	20	—	—			
		Bank Notes	127	50,000	—	—			
	31.	a Draft	130	30,000	—	—			
Sept	4.	back the debit of 22nd Augt last, 40 Days on £. 320 discot	131	1	15	—			
	5.	a Draft	138	588	—	—			
	9.	Bank	146	20,000	—	—			
							206,531	3	11
	11.	David Staig, on ourselves	140	290	—	—			
		at the Exchequer, One Quarter's Pension to 5 July 1796 for	141	16	6	10			
	13.	a Draft	144	19,500	—	—			
	15.	Bank Notes	148	20,000	—	—			
	18.	Do	151	35,000	—	—			
	19.	A Draft	160	20,000	—	—			
	23.	Bank	167	20,000	—	—			
	28.	Do	178	50,000	—	—			
							164,806	6	10
						£.	700,989	15	8

1631. - - Dr - - Alexander Trotter, Esqr - - - - - - -

1797.				£. s. d.	£. s. d.
Septr	28.	- - - - Brought over - -	1630	- - -	643,923 10 9
	.	To Cash paid Mr. Slade - - - - -	209	6,000 — —	
	29.	- - - - - -	172	42 8 11	
	30.	G. Swaffield - - - - - -	180	10,000 — —	
		Jas Slade - - - - - - -	185	10,000 — —	
Octr	2.	Do - - - - - - -	176	35,000 — —	
		Geo Swaffield - - - - - -		5,000 — —	
	3.	Jas Slade - - - - - - -	186	20,000 — —	
		Do - - - - - - - -		5,000 — —	
		Geo Swaffield - - - - - -		5,000 — —	
	6.	Bill - - - - - - -	185	25 4 —	
		Geo Swaffield - - - - - -	186	15,000 — —	
	7.	Hy Dundas - - - - - - -	194	300 — —	
	10.	Jas Slade - - - - - - -		20,000 — —	
	12.	Pay Branch - - - - - - -	204	25,000 — —	
	16.	James Slade - - - - - - -	200	15,000 — —	
					171,367 12 11
	17.	The 7th Paymt of 15 pr Ct on £.8,458. 6. 8, Redd 3 pr Cent. Scrip - - -	213	598 10 —	
		Do on £.4,280. 17. Impl 3 pr Cent. Scrip -		283 10 —	
		Pay Branch - - - - - - -	215	15,000 — —	
	18.	G. Swaffield - - - - - -	204	6,000 — —	
	20.	Pay Branch - - - - - - -	210	40,000 — —	
	25.	Jno Davies - - - - - - -	216	5,000 — —	
		Jas Slade - - - - - - -	218	10,000 — —	
	26.	Do - - - - - - - -	1	20,000 — —	
	27.	Do - - - - - - - -	220	15,000 — —	
		G. Swaffield - - - - - -		5,000 — —	
	28.	James Slade - - - - - -	5	10,000 — —	
		Jno Swaffield - - - - - -		15,000 — —	
		Do - - - - - - - -	6	3,000 — —	
	30.	Geo Swaffield - - - - - -	225	3,000 — —	
		Jas Slade - - - - - - -	227	8,000 — —	
Novr	3.	Cash - - - - - - - -	4	10 — —	
					155,892 — —
		Geo Swaffield - - - - - -	6	5,000 — —	
	4.	James Slade - - - - - -	17	15,000 — —	
	6.	Do - - - - - - - -	11	12,000 — —	
	7.	Do - - - - - - - -	22	20,000 — —	
		Hble Hy Dundas - - - - - -	24	300 — —	
	8.	rect &c. - - - - -	14	33 1 6	
	9.	Dft - - - - -	26	10 — —	
	10.	Bill - - - - -	19	40 — 4	
	11.	Hble Hy Dundas Accot - - - - -	33	689 — 1	
	13.	Pay Branch - - - - - -	21	50,000 — —	
	16.	Rt Trotter's Bill - - - - - -	37	1,000 — —	
		Do - - - - - - - -		4,800 — —	
	17.	Jno Davies - - - - - - -	28	5,000 — —	
		Jas Slade - - - - - - -		10,000 — —	
	28.	Pay Branch - - - - - - -	41	20,000 — —	
	23.	James Slade - - - - - - -	51	10,000 — —	
					153,872 1 11
				£.	1,125,055 5 7

CONTRA Cr 1631.

1797.				£. s. d.	£. s. d.
Sept[r]	28.	Brought over	1630		700,989 15 8
Oct[r]	2.	By Cash rece[d] Bank	177	30,000 — —	
	3.	a Draft	187	20,000 — —	
	7.	a D[o]	196	5,000 — —	
	9.	a D[o]	188	20,000 — —	
	12.	The Mich[s] Div[d] on £.2,142. 17. 2. Bank Stock	203	75 — —	
		a Draft	204	50,000 — —	
	16.	The Mich[s] Div[d] on £.8,433. 14. 11. Red[d] 3 p[r] Cents. in the R[t] Hon[ble] H[y] Dundas's Name	199	126 10 1	
	17.	D[o] on £.7,000 in our Name	213	105 — —	
		Rece[d]	217	15,000 — —	
	18.	a Draft	205	50,000 — —	
	20.	the Mich[s] Div[d] on £.4,500. 5 per Cents. 1797	207	112 10 —	
		Drafts £.36,000	208	37,000 — —	
					227,419 — 1
	24.	a Draft left by	227	50 — —	
	27.	Bank	220	40,000 — —	
	28.	a Year's Div[d] to Mich[s] last on £.11,250 5 p[r] Cents. 1797, in Mr. Dundas's Name	39	562 10 —	
	30.	of Tho[s] Wilson	225	10,000 — —	
Nov[r]	3.	Bank Notes	5	30,000 — —	
	6.	D[o]	9	20,000 — —	
	11.	a Draft	31	100,000 — —	
	16.	at the Exchequ[r] a Quar[rs] Pension for to 10th October 1796	39	16 7 —	
	20.	a Draft	32	20,000 — —	
	23.	Bank	50	30,000 — —	
					250,628 17 —
				£.	1,179,037 12 9

1632. - - Dr - - ALEXANDER TROTTER, Esqr - - - - - - - -

1795.				£. s. d.	£. s. d.
Novr	23.	- - - - - Brought over - -	1631	- - -	1,125,055 5 7
		To Cash paid James Slade - - - -	51	10,000 — —	
	25.	John Davies - - - - - -	53	5,000 — —	
		Jas Slade - - - - - - -		20,000 — —	
		Geo Swaffield - - - - - -		5,000 — —	
	27.	James Slade - - - - - -	44	5,000 — —	
		Do - - - - - - - -	45	5,000 — —	
		- - - - - - - -		16 7 0	
	28.	Jas Slade - - - - - - -	57	10,000 — —	
		Geo Swaffield - - - - - -	59	8,000 — —	
	29	Jas Slade - - - - - - -	49	6,000 — —	
	30.	Geo Swaffield - - - - - -	63	10,000 — —	
		Jas Slade - - - - - - -		20,000 — —	
Decr	1	Jno Davies - - - - - - -	50	1,000 — —	
		Jas Slade - - - - - - -		5,000 — —	
					110,016 7 0
	2.	Do - - - - - - - -	66	4,000 — —	
	5.	Pay Branch - - - - - -	70	40,000 — —	
		Rt Hble Hy Dundas - - - - -	72	1,570 — —	
	6.	Do - - - - - - - -	60	300 — —	
	7.	Pay Branch - - - - - -	75	10,000 — —	
	9.	Do - - - - - - - -	80	13,000 — —	
	11.	Do - - - - - - - -	65	11,000 — —	
	13.	- - - - - - - -	69	71 5 4	
	16.	- - - - - - - -	87	22 — —	
		for a Power of Attorney for Accept. & Divd. of Consols 3 pr Cents. - -	89	— 11 6	
	20.	Pay Branch - - - - - -	94	10,000 — —	
	21.	- - - - - - - -	79	27 1 10	
	22.	Pay Branch - - - - - -	93	5,000 — —	
	23.	Jno Davies - - - - - - -	82	5,000 — —	
		Bill - - - - - -	84	58 — —	
	26.	Mr Hall - - - - - - -	100	100 11 —	
					100,149 9 8
		Coutts Trotter - - - - - -		800 — —	
		Do - - for Anny - - - - -		350 — —	
	29.	- - - - - - - -	93	25 — —	
		- - - - - - - -	94	19 9 5	
	30.	Bearer - - - - - - -	111	105 — —	
		Pay Branch - - - - - -		2 700 — —	
		Do - - 1st Trship - - - - -		1,500 15 10	
					5,526 5 3
		To Balance carried forward - - - -	1633	- - - -	46,169 5 3
				£.	1,386,916 12 9

- - - - - - - - - - - - CONTRA - - - - - Cr - - 1632.

1797.				£. s. d.	£. s. d.
Novr	23.	Brought over - - -	1631	- - -	1,179,037 12 9
	27.	By Cash receᵈ of - - - -	43	50 — —	
		Bank - - - - - - - -	92	20,000 — —	
	29.	Dº - - - - - - - -	47	40,000 — —	
Decr	2.	A Draft - - - - - - -	68	50,000 — —	
	7.	A Dº - - - - - - -	74	15,000 — —	
	9.	A Dº - - - - - - -	79	20,000 — —	
	11.	Dº - - - - - - -	65	20,000 — —	
	14.	Dº - - - - - - -	86	1,570 — —	
	22.	Dº - - - - - - -	97	20,000 — —	
	28.	Bank - - - - - - - -	105	20,000 — —	
	30.	A Draft - - - - - - -	109	1,259 — —	
					207,879 — —
				£.	1,386,916 12 9

1633. - - Dr - - - ALEXANDER TROTTER, Esqr - - - - - -

1798.				£.	s.	d.	£.	s.	d.
Jany	1.	To Cash paid Jno Davies - - - - - -	99	5,000	—	—			
		- - - - - - - -	102	93	8	8			
	3.	- - - - - - - -	103	13	17	—			
		- - - - - - - -	116	15	9	6			
	4.	- - - - - - - -	117	1	18	6			
		- - - - - - - -		8	19	2			
		The Pay Branch - - - - - -	119	10,000	—	—			
		- - - - - - - -		8	2	—			
	5.	- - - - - - - -	105	15	16	—			
		- - - - - - - -		6	12	—			
		- - - - - - - -		27	16	—			
		- - - - - - - -		8	5	—			
		- - - - - - - -	107	11	10	4			
		- - - - - - - -		13	7	9			
		M. Davies. - - - - - - -	108	5,000	—	—			
							20,225	1	11
	6.	Vict[s] Branch - - - - - -	120	25,000	—	—			
		- - - - - - - -		11	17	6			
		- - - - - - - -		6	6	—			
		- - - - - - - -	124	2	13	3			
		Him - - - - - - -		25	—	—			
		Navy Branch - - - - - -		20,000	—	—			
		D° - - - - - - - -	125	12,000	—	—			
	8.	- - - - - - - -	109	6	17	—			
		- - - - - - - -		2	8	—			
		- - - - - - - -	109	11	18	—			
	9.	Him - - - - - - -	125	150	—	—			
		- - - - - - - -		15	14	—			
		- - - - - - - -	127	15	14	9			
		Navy Branch - - - - - -		10,000	—	—			
		Vict[s] Branch - - - - - -		4,000	—	—			
		- - - - - - - -		4	19	3			
		- - - - - - - -	129	2	13	—			
		- - - - - - - -		3	19	—			
							71,259	19	9
	10.	R[t] Hble. H[y] Dundas - - - - -	115	500	—	—			
		- - - - - - - -		9	18	—			
	11.	- - - - - - - -	131	4	15	3			
		- - - - - - - -		1	8	9			
	13.	Navy Branch - - - - - -	134	6,000	—	—			
		- - - - - - - -	135	26	3	10			
	15.	Pay Branch - - - - - -	123	20,000	—	—			
		Sundries - - - - - - -		2	10	5			
		- - - - - - - -		13	3	5			
		- - - - - - - -		1	15	—			
	16.	- - - - - - - -	140	25	16	7			
		A Power of Attorney for Transfer of £.1,666. 13. 4. Cons[d] 3 p[r] Cents.	143	—	11	6			
	17.	Pay Branch - - - - - -	127	20,000	—	—			
	18.	- - - - - - - -	148	63	12	6			
	19.	- - - - - - - -	132	8	18	6			
							46,658	13	9
						£.	138,143	15	5

- - - - - - - - - - - - CONTRA - - - - Cr - - 1633.

				£. s. d.	£. s. d.
1797. Decr 30.	By Balance brot forward	1632			46,169 5 3
1798. Jany 6.	By Cash recd	121	40,000 — —		
8.	Bank	110	10,000 — —		
9.	Recd	126	15,000 — —		
10.	The Xmas. Divd on £.6,680. India Stock	114	350 14 —		
	Do on £.13,500 Do in the Names of Thos Coutts, Edmd Antrobus, & Coutts Trotter	115	708 15 —		
	Do on £.4,178 7 Do in the Rt Hble Hy Dundas's Name		219 7 3		
15.	A Draft	122	50,000 — —		
16.	The Xmas. Divd on £.3,566. 5. 1. Consols in the Rt Hble Hy Dundas's Name	144	53 9 10		
	Of Miss Trotter's Acct		171 18 —		
17.	Of the Exors. of Mr. Lind	128	300 — —		
18.	The Xmas. Divd on £.21,145 16 Consols	147	317 3 9		
					117,121 7 10
				£.	163,290 13 1

1634. - - Dr - - - ALEXANDER TROTTER, Esqr - - - - - -

1798.				£. s. d.	£. s. d.
Jany	19.	- - - Brought over - -	1633	- - -	138,143 15 5
	20.	To Cash paid Thos Wilson - - - -	156	1,000 — —	
	22.	- - - - - - - -	135	12 4 6	
		- - - - - - - -		57 1 2	
		- - - - - - - -	138	5 11 —	
		R. Trotter's Bill - - - - - -		700 — —	
	24.	Mrs. Lillias Trotter's Acct - - -	141	100 — —	
		- - - - - - - -	144	10 11 2	
	26.	W. Baillie - - - - - - -	149	225 — —	
	27.	Bearer - - - - - - - -	153	16 — 3	
	29.	At the Bank, his Subscription to Government -	123	400 — —	
		Pay Branch - - - - - - -	154	3,000 — —	
	30.	The Navy Branch - - - - -	171	19,000 — —	
		Victs Branch - - - - - -	174	5,000 — —	
	31.	Navy Branch - - - - - - -	157	25,000 — —	
		Victs Do - - - - - - -		2,004 6 6	
					56,530 14 7
		For a private Transfer of £.1,666. 13. 4. Consols to - - -	159	— 2 6	
Feby	1.	- - - - - - - -	176	11 13 6	
	2.	- - - - - - - -	162	38 13 6	
	7.	Cash - - - - - - - -	169	30 — —	
		½ Expences of drawing 2 Releases	171	2 12 6	
		Hy Dundas - - - - - - -		300 — —	
	12.	Victs Branch - - - - - -	177	10,000 — —	
		Navy Do - - - - - - -		5,000 — —	
	14.	Pay Do - - - - - - -	182	20,000 — —	
		J. Bedingfield - - - - - -	183	163 4 —	
	17.	Navy Branch - - - - - -	206	12,000 — —	
		Pay Branch - - - - - -	209	20,000 — —	
	19.	E. Dundas's Bill - - - - -	188	114 7 3	
Mrch.	2.	Victs Branch - - - - - -	212	5,000 — —	
	3.	Navy Do - - - - - - -	8	50,000 — —	
					122,660 13 3
	6.	Do - - - - - - - -	10	20,000 — —	
		Victs do - - - - - - -		6,000 — —	
		For £ 500 Consd 3 pr Cents. in his and Thos Wilson's Name, a. 50⅛ pr Ct - £.251 5 —			
		Brokerage - — 12 6			
			16	251 17 6	
		The Rt Hble Hy Dundas - - - -	12	300 — —	
	10.	Victs Branch - - - - - -	3	6,000 — —	
		- - - - - - - -	5	6 13 4	
		Navy Branch - - - - - -	6	12,000 — —	
	12.	Do - - - - - - - -	22	20,000 — —	
		Victs Do - - - - - - -	23	10,000 — —	
		- - - - - - - -	25	62 14 —	
	13.	- - - - - - - -	11	56 11 —	
	14.	The Estate of - - - -	27	9 10 —	
	15.	For a Power of Attorney to in the Names of himself and Thos Wilson for Acct, & Divds of Consols - - - - -	15	— 11 6	
					74,687 17 4
					£. 392,023 — 7

CONTRA Cr 1634.

1798.				£. s. d.	£. s. d.
Janr	18.	Brought over	1633		163,290 13 1
	23.	By Cash recd 6 Months Divd to Midsr last, on £21,145. 16. 8. Consd 3 pr Cent. Scrip	217	317 3 9	
	29.	of the	152	11 5 —	
Febr	1.	a Draft ✠	176	50,000 — —	
	7.	Recd back of Mr. Coutts Trotter's Accot for Debit of 26 Decr	169	350 — —	
	13.	Recd ✠	200	35,434 6 6	
	14.	Do	182	20,000 — —	
	23.	of Webster & Co as a first Divd on the 5th Voyage of the Ship Melville Castle	199	400 — —	
	26.	at the Exchequr a Quarter's Pension, to 5 Janr 97, for	203	16 7 —	
Mar.	3.	Recd	8	30,000 — —	
					136,529 2 3
	8.	a Draft ✠	221	50,000 — —	
	14.	Do ✠	27	50,000 — —	
					100,000 — —
		Carried to folio	1666	£.	399,819 15 4

1636. - - Dr - - Alexander Trotter, Esqr. - - - - - - -

1798.				£.	s.	d.	£.	s.	d.
Mar.	15.	- - - Brought from folio - -	1634	-	-	-	392,023	—	7
	19	To Cash paid Pay Branch - - - -	36	30,000	—	—			
	20.	Navy Do - - - - - -	21	25,000	—	—			
	22.	Mrs. Lillias Trotter's Accot - - -	27	150	—	—			
	24	Pay Branch - - - - - -	29	8,000	—	—			
		Navy Do - - - - - - -		16,000	—	—			
		Victs Do - - - - - - -		25,000	—	—			
		Pay Do - - - - - - -	31	1,500	—	—			
	26.	Navy Do - - - - - - -	48	30,000	—	—			
		Pay Do - - - - - - -		2,000	—	—			
	27	Victs Do - - - - - - -	35	4,000	—	—			
		Navy Do - - - - - - -		12,000	—	—			
	28.	Do - - - - - - -	52	20,000	—	—			
		Pay Do - - - - - - -	55	2,000	—	—			
April	2.	Victs Do - - - - - - -	61	3,000	—	—			
							178,650	—	—
		Pay Do - - - - - - -	64	2,000	—	—			
	7.	Do do - - - - - - -	56	3,000	—	—			
	10.	The Honble Hy Dundas - - - -	64	300	—	—			
	12.	Pay Branch - - - - - -	65	1,000	—	—			
		Do - - - - - - -	66	3,000	—	—			
	18.	M. Barnard - - - - - -	89	197	18	11			
May	3.	Bill - - - - - -	110	50	—	—			
	5.	Victs Branch - - - - - -	114	5,500	—	—			
		Col. Dalrymple - - - - - -	118	300	—	—			
	7.	- - - - - - -	129	36	3	—			
		Rt Hble Hy Dundas - - - - -	132	300	—	—			
	10.	Pay Branch - - - - - -	124	20,000	—	—			
	12.	Do - - - - - - -	127	30,000	—	—			
		Mrs. L. Trotter's Accot - - - -	132	150	—	—			
	14.	Pay Branch - - - - - -	139	30,000	—	—			
	19.	Do - - - - - - -	141	30,000	—	—			
	21.	Do - - - - - - -	152	20,000	—	—			
	22.	Do - - - - - - -	148	60,000	—	—			
							205,834	1	11
		- - - - - - -		10	—	—			
	23.	Navy Branch - - - - - -	157	7,000	—	—			
	24.	Do - - - - - - -	150	20,000	—	—			
		Victs Do - - - - - - -		5,000	—	—			
		Do - - - - - - -	153	15,000	—	—			
	26.	Pay Do - - - - - - -	156	15,000	—	—			
	29.	Navy Do - - - - - - -	159	7,000	—	—			
		Do - - - - - - -		15,000	—	—			
	30.	Do - - - - - - -	167	12,000	—	—			
	31.	Do - - - - - - -	163	12,000	—	—			
		Victs Do - - - - - - -	164	5,000	—	—			
June	2.	Navy Do - - - - - - -	167	30,000	—	—			
		The Honble Miss Vernon - - - -	170	307	10	—			
	5.	Navy Branch - - - - - -	173	24,000	—	—			
		The Rt Honble Hy Dundas - - - -	177	300	—	—			
	6.	Do - - - - - - -	180	500	—	—			
		Pay Branch - - - - - -	183	30,000	—	—			
	7.	Navy Do - - - - - - -	180	20,000	—	—			
							218,117	10	—
							£. 914,624	12	6

- - - - - - - - - - CONTRA - - - - - - C[t] - - - 1666.

1798.				£.	s.	d.	£.	s.	d.
Mar.	14.	- - - Brought from folio - - - -	1634	- - -		-	399,819	15	4
	17.	By Cash rec[d] a Draft - - - - - ✠	17	70,000	—	—			
	23.	D[o] - - - - - - - - - ✠	44	50,000	—	—			
	24.	Rec[d] - - - - - - - - -	29	20,000	—	—			
	28.	D[o] - - - - - - - - - -	52	2,000	—	—			
	29.	D[o] - - - - - - - - - -	38	1,129	10	—			
		D[o] - - - - - - - - - -		20,000	—	—			
April	9.	The Lady-day Div[d] on £. 2,142. 17. 2. Bank Stock - - - - - - - -	72	75	—	—			
	13.	of Webster & C[o]. the final Div[d] on the Melville Castle's 4 Voyage - - - - -	81	335	19	2			
	16.	The Lady-day Div[d] on £. 11,250. 5 p[r] Cents. 1797, in the Rt. H[ble] H[y] Dundas's Name -	85	281	5	0			
		D[o] on £. 4,500. 5 p[r] Cents. 1797, in his Name - - - - - - - -		112	10	—			
							181,934	4	2
	17.	D[o] on £. 8,433. 14. 11 Red[d] 3 p[r] Cents. in the R[t] H[ble] H[y] Dundas's Name - -	74	126	10	1			
		D[o] on £. 7,000. D[o] in our Name - - -	76	105	—	—			
	19.	Forbes & C[o] on Moffatt and C[o] - - - -	79	200	—	—			
		of Acco[t] - - - - - -	80	50	—	—			
	23.	Rec[d] - - - - - - - -	99	300	—	—			
May	5.	at the Exchequ[r] a Quarter's Pension, to 5 Ap[l] 97, for - - - - - - -	115	16	7	—			
	9.	a D[ft] - - - - - - - - ✠	130	62,500	—	—			
	11.	Rec[d] - - - - - - - - -	133	50,000	—	—			
	18.	a D[ft] - - - - - - - - ✠	146	30,000	—	—			
	21.	D[o] - - - - - - - - ✠	151	60,000	—	—			
	23.	of Mark Sprot - - - - - - -	156	30,000	—	—			
	24.	D[ft]s - - - - - - - - ✠	151	50,000	—	—			
	30.	Rec[d] - - - - - - - - -	168	30,000	—	—			
	31.	D[ft] - - - - - - - - ✠	164	50,000	—	—			
June	5.	of Co[l] R[t] Dalrymple's Acco[t] - - - -	174	300	—	—			
	6.	D[ft] - - - - - - - - ✠	181	100,000	—	—			
							463,597	17	1
					£.		1,045,351	16	7

1667. - - Dr - - ALEXANDER TROTTER, Esqr. - - - - - - -

1798.				£. s. d.	£. s. d.
June 7.	- - - Brought over - - -	1666	- - -	994,624 12 6	
8.	To Cash paid Navy Branch - - - -	185	5,000 — —		
	Pay Do - - - - - - - -		5,000 — —		
9.	Navy Do - - - - - - - -	182	51,000 — —		
11.	- - - - - - - -	187	73 10 —		
	Victs Branch - - - - - - -	190	30,000 — —		
	Navy Do - - - - - - - -		15,000 — —		
12.	Do Do - - - - - - - -	186	12,000 — —		
	Victs Do - - - - - - - -	188	10,000 — —		
	Pay Do - - - - - - - -	189	2,000 — —		
15.	- - - - - - - -	198	32 19 11		
16.	Navy Branch - - - - - - -	195	20,000 — —		
18.	Do - - - - - - - - -	203	10,000 — —		
19.	Mrs. Trotter - - - - - - -	201	200 — —		
20.	Pay Branch - - - - - - - -	206	50,000 — —		
21.	Navy Do - - - - - - - -	202	10,000 — —		
23.	Coutts Trotter, Esqr. Accot - - -	206	1,100 — —		
				221,406 9 11	
23.	To Balance card to New Ledger - -	1782	- - -	49,367 4 —	
				£. 1,265,398 6 5	

CONTRA Cr 1667.

1798.						
June 6.	Brought over	1666			1,045,351	16 7
9.	By Cash rece[d] Bank	183	30,000	— —		
11.	D°	188	60,000	— —		
16.	D°	195	20,000	— —		
20.	D°	204	60,000	— —		
23.	of Acco[t]	207	46	9 10		
	Rece[d]		50,000	— —		
					220,046	9 10
				£.	1,265,398	6 5

1782 - - D^r - - - ALEXANDER TROTTER, Esq^r - - - - - - -

1798.				£.	s.	d.	£.	s.	d.
June	25.	To Cash paid Navy Branch	1	5,000	—	—			
		Vict^s - D°	2	15,000	—	—			
	26.	D°	3	18,000	—	—			
		Navy D°		8,000	—	—			
		D°	4	4,000	—	—			
	30	Pay D°	12	2,000	—	—			
		Navy D°	13	30,000	—	—			
July	2.	D°	16	18,000	—	—			
	3	R^t H^ble H^y Dundas	21	500	—	—			
	4.	For £. 50. p^r Ann. short Ann^y in our Name, a. 6 $\frac{5}{16}$ y^rs purchase, £. 315 12 6							
		Brokerage - 0 8 0							
				316	—	6			
	6.	Vict^s Branch	23	10,000	—	—			
		Pay D°	26	5,000	—	—			
		Navy D°		35,000	—	—			
	7.	Cash	24	10	10	—			
							150,826	10	6
	9.	Navy D°	28	9,000	—	—			
	10.	D°	32	13,000	—	—			
	12.		35	27	1	—			
	17.	Bill	41	20	—	—			
		Vict^s Branch	45	10,000	—	—			
	23.		65	12	12	—			
	24.	Pay Branch	62	40,000	—	—			
	26.	D°	66	5,000	—	—			
	27.	D°	74	20,000	—	—			
	28	Navy D°	76	20,000	—	—			
		D°		8,000	—	—			
	30.		77	9	19	6			
	31.	Cash	77	9	10	—			
		Mess^rs Seddon	79	203	3	—			
Aug^t	3.	Pay Branch	88	1,500	—	—			
	4.		87	11	—	—			
		Navy Branch		14,000	—	—			
	7.	R^t H^ble H^y Dundas	92	300	—	—			
							141,093	5	6
	14.	Navy Branch	106	6,000	—	—			
	18.	D°	115	18,000	—	—			
	20.	Pay Branch		30,000	—	—			
	21.	D°	121	40,000	—	—			
			122	59	3	—			
		C. Dundas's Bill		114	7	3			
	22.	Ge° Swaffield	119	6,000	—	—			
	23.	Mr. Davies	125	5,000	—	—			
		Mr. Slade	127	5,000	—	—			
	24.	George Swaffield	123	20,000	—	—			
		W. Hutton	125	5,000	—	—			
		John Davies		5,000	—	—			
	25.	Walter Hutton	129	20,000	—	—			
		George Swaffield		20,000	—	—			
		New Account		60,000	—	—			
	27.	Walter Hutton	125	10,000	—	—			
							250,173	10	3
						£.	542,093	6	3

- - - - - - - - - - - - CONTRA - - - - - Cr - - 1782.

1798.				£. s. d.	£. s. d.
June.	23.	By Balance brot from last Ledger - -	1667	- - -	49,367 4 —
	27.	By Cash recd a Draft - - - - - ✠	6	50,000 — —	
July	3.	- Do - - - - - - ✠	15	60,000 — —	
	9.	- Do - - - - - - -	28	12,000 — —	
	11.	- Do - - - - - - -	32	1,129 10 —	
	17.	The Midsr Divd on £. 3,566. 5. 1. Consd 3 pr Cents. in the Rt Honble James Dundas's Name - - - - - - -	44	53 9 10	
		Recd - - - - - - - - -	45	15,000 — —	
	19.	The Midsr Divd on £. 1,666. 13. 4. Consd 3 pr Cents. - - - - - - -	48	25 — —	
		- Do - on £. 13,500. 0. 0. India Stock, in Names of Thos Coutts, E. Antrobus, & C. Trotter - - -	56	708 15 —	
		- Do - on £. 4,178. 7. 0. Do on the Rt Honble Hy Dundas's Do -	56	219 7 3	
		- Do - on £. 6,680. 0. 0. India Stock in his Name - - - -	57	350 14 —	
					139,486 16 1
	23.	A Dft - - - - - - - ✠	61	30,000 — —	
		Do - - - - - - - ✠	62	30,000 — —	
	27.	Recd - - - - - - - ✠	71	30,000 — —	
Augt	1.	of Accot for the Use of - -	81	7 18 —	
	4.	Recd - - - - - - - -	88	20,000 — —	
	15.	Dft for a Dividend on one Renter's Share of Drury Lane Theatre for the Year 1797/8 - - - - -	106	24 15 —	
	16.	Recd - - - - - - - ✠	112	20,000 — —	
	20.	Do - - - - - - - ✠	114	70,000 — —	
	22.	at the Exchequr ¼ Pension for to the 5th July 1797 - - - - -	118	16 7 —	
		Recd a Dft - - - - - - ✠		13,000 — —	
	23.	The Midsr Divd on £. 19,479. 3. 4. Consd 3 pr Cents. - - - - - -	125	292 3 9	
	24.	Recd - - - - - - - -	122	35,000 — —	
					248,341 3 9
	25.	Do - - - - - - - -	131	130,000 — —	
	27.	Do - - - - - - - -	126	30,000 — —	
					160,000 — —
					£. 597,195 3 10

1783. Dr — ALEXANDER TROTTER, Esqr

1798.				£.	s.	d.	£.	s.	d.
Augt	27.	Brought over	1782				542,093	6	3
		To Cash paid George Swaffield	125	13,000	—	—			
		John Swaffield	128	10,000	—	—			
	28	Do	135	20,000	—	—			
		George Swaffield		8,000	—	—			
		Walter Hutton		8,000	—	—			
	29	Do	130	18,000	—	—			
		George Swaffield		5,000	—	—			
		John Davies		3,000	—	—			
	30.	Walter Hutton	141	8,000	—	—			
		George Swaffield		12,000	—	—			
	31.	Do	137	2,000	—	—			
		Walter Hutton		5,000	—	—			
Septr	1.	George Swaffield	145	38,000	—	—			
		Walter Hutton		32,000	—	—			
		John Davies		5,000	—	—			
							197,000	—	—
	3.	Walter Hutton	141	12,000	—	—			
		George Swaffield		18,000	—	—			
	4.	Mrs. Lillias Trotter's Accot	151	200	—	—			
		Navy Branch		23 000	—	—			
	7.	Rt Honble Henry Dundas	149	300	—	—			
	10.	Pay Branch	152	5,000	—	—			
		Thomas Pasley on his Note	153	300	—	—			
	11.	Navy Branch	167	4,000	—	—			
		Blackheath House		6	17	8			
	13.	Him	172	21	—	—			
	14.	Pay Branch	163	20,000	—	—			
	15.	Do	177	5,000	—	—			
	17.	Cash	167	15	—	—			
	20.	Pay Branch	184	20,000	—	—			
		Do		30,000	—	—			
	22.	Navy Branch	185	30,000	—	—			
		Victg Branch,		12,000	—	—			
	24.	Navy Branch	175	12,000	—	—			
		Victg Branch		10,000	—	—			
							201,842	17	8
		Cash	176	10	—	—			
	25.	Victualls Branch	192	5,000	—	—			
	26.	Navy Branch	182	10,000	—	—			
	27.	Do	196	8,000	—	—			
		Do		2,000	—	—			
	29.	Col. Forbes	201	200	—	—			
				44	4	—			
				58	16	—			
Octr	2.	For £. 200. Consd 3 per Cents. in his & Thomas Wilson, Esqrs Names, a. 50¾ pr Cent. £. 101 10 0 Brokerage 0 5 0	206	101	15	—			
		Navy Branch		12,000	—	—			
		Victg Branch		5,000	—	—			
	4.	Pay Branch	210	20,000	—	—			
							62,414	15	—
						£	998,350	18	11

- - - - - - - - - - - - CONTRA - - - - C^r - - 1783.

1798.			£. s. d.	£. s. d.
Aug^t 27.	Brought over - -	1782	- - - -	597,195 3 10
	By Cash rece^d - - - - - - - -	126	15,000 — —	
28.	Rece^d - - - - - - - -	137	25,000 — —	
30.	Rece^d - - - - - - - -	141	30,000 — —	
	F. H. Nayler - - - on J. Hayter -	-	128 2 6	
31.	Rece^d - - - - - - - -	136	40,000 — —	
Sept^r 1.	D^o - - - - - - - - -	147	35,000 — —	
	D^o - - - - - - - - -	-	45,000 — —	
7.	D^o - - - - - - - - -	149	10,000 — —	
14.	D^o - - - - - - - - -	160	30,000 — —	
20.	D^o - - - - - - - - -	182	100,000 — —	
24.	D^o - - - - - - - - -	175	15,000 — —	
26.	D^o - - - - - - - - -	181	20,000 — —	
Oct^r 1.	D^o - - - - - - - - -	189	20,000 — —	
4.	D^o - - - - - - - - -	210	20,000 — —	
				405,128 2 6
			£.	1,002,323 6 4

1784. - - Dr - - - ALEXANDER TROTTER, Esqr. - - - - -

1798.			£. s. d.	£. s. d.
October 4.	Brought over - -	1783	- - -	998,350 18 11
	To Cash paid Cash - - - - - -	214	10 — —	
9.	Do - - - - - - -	223	10 10 —	
10.	- - - - - - -	209	11 7 —	
	Mrs. Trotter - - - - - -	211	200 — —	
11.	- - - - - - -	223	17 8 —	
12.	- - - - - - -	212	6 12 —	
5 Octr	At the Bank, the 4th Installt on £.2,000. on Acco of the Rt Honble Henry Dundas's assess'd Taxes - - - - - - -	203	333 6 8	
13.	Pay Branch - - - - - -	1	4,000 — —	
	Navy Do - - - - - -	-	14,000 — —	
	New Account - - - - - -	-	15,000 — —	
15.	Him for Bill - - -	219	50 — —	
16.	Victs Branch - - - - - -	11	5,000 — —	
	Rt Honble Hy Dundas - - - - -	-	300 — —	
				38,939 3 8
17.	Pay Branch - - - - - - -	224	25,000 — —	
19.	Victs Branch - - - - - -	2	10,000 — —	
	Pay Branch - - - - - - -	3	10,000 — —	
22.	Navy Branch - - - - - -	10	15,000 — —	
23.	Victs Branch - - - - - -	23	7,000 — —	
	Navy Branch - - - - - -	-	10,000 — —	
24.	Pay Branch - - - - - -	16	20,000 — —	
27.	Navy Branch - - - - - -	29	26,000 — —	
29.	Do - - - - - - -	24	7,000 — —	
	Him - - - - - - -	25	12 12 —	
Novr 1.	- - - - - - -	40	50 18 5	
3.	- - - - - - -	44	40 3 6	
	Navy Branch - - - - - -	-	20,000 — —	
	Pay Do - - - - - - -	-	5,000 — —	
6.	Victs Do - - - - - - -	50	3,000 — —	
7.	Navy Do - - - - - - -	42	15,000 — —	
	Rt Honble Hy Dundas - - - - -	-	300 — —	
	- - - - - - -	43	35 5 4	
8.	- - - - - - -	58	39 — —	
				173,477 19 3
12.	Pay Branch - - - - - - -	51	20,000 — —	
	Sent pr Post to Waterford in Our Note for one Quarter's Pension, due to 5th October 1797 - - -	52	16 7 —	
14.	Pay Branch - - - - - - -	56	15,000 — —	
15.	Navy Do - - - - - - -	67	14,000 — —	
16.	Pay Do - - - - - - -	60	10,000 — —	
20.	Margate Bank - - - - - -	77	31 10 —	
	Pay Branch - - - - - -	80	5,000 — —	
24.	Margate Bank - - - - - -	86	31 10 —	
	Navy Branch - - - - - -	90	12,000 — —	
	Victs Do - - - - - - -	91	32,000 — —	
26.	- - - - - - -	74	21 — —	
Decr 1.	- - - - - - -	90	13 9 6	
4.	Navy Branch - - - - - -	91	14,000 —	
	Victs Do - - - - - - -	-	16,000 — —	
				138,113 16 6
			£.	1,348,881 18 4

CONTRA C^t 1784.

1798.			£. s. d.	£. s. d.
Oct^r 4.	Brou^t over	1783		1,002,323 6 4
6.	By Cash rece^d; Tho^s Passley's Note of 10th Sept^r last	216	300 — —	
12.	Rece^d	213	30,000 — —	
16.	The Mich^s Div^d on £. 2,142. 17. 2. Bank Stock	7	75 — —	
	Rece^d	9	50,000 — —	
17.	D^o on £. 11,250. Five p^r Cents. 1797, in the Name of the R^t H^ble H^y Dundas	222	281 5 —	
	on £. 4,500. Five p^r Cents. 1797	222	112 10 —	
18.	on £. 7,000. Reduced 3 p^r Cents. in our Name	14	105 — —	
	on £. 8,433. 14. 11. D^o, in the Name of the R^t Hble. Henry Dundas	13	126 10 1	
22.		7	50 — —	
	Rece^d	8	20,000 — —	
23.	D^o	23	15,000 — —	
24.	Rece^d	12	50,000 — —	
				166,050 5 1
25.	Of the	27	21 13 6	
Nov^r 1.	Rece^d a Dft	40	27,500 — —	
7.	Received		20,000 — —	
10.	Rece^d	60	20,000 — —	
14.	D^o	54	40,000 — —	
20.	At the Exchequ^r ¾ Pension, to 10 Oct^r 1797, for	78	16 7 —	
22.	Rece^d	83	20,000 — —	
24.	D^o	88	25,000 — —	
Dec^r 4.	D^o	92	10,000 — —	
	D^o		20,000 — —	
				182,538 — 6
			£.	1,350,911 11 11

1785. - - Dr - - - ALEXANDER TROTTER, Esqr. - - - - - -

1798.			£.	s.	d.	£.	s.	d.
Decr 4.	- - - - - - - - - Brout over - - -	1784	-	-	-	1,348,881	18	4
5.	To Cash paid at the Bank, the 5th Instalmt on the Subscription to Government of £. 2,000, on Accot of Assessed Taxes, in the Name of the Rt Hble. Henry Dundas - - - -	111	353	6	8			
6.	Pay Branch - - - - - - - - -	100	10,000	—	—			
7.	- Do - - - - - - - - -	115	10,000	—	—			
10.	Mr. Leader - - - - - - - - -	117	102	17	6			
11.	- - - - - - - - -	107	27	16	—			
	Vists Branch - - - - - - - -	109	10,000	—	—			
12.	Pay Branch - - - - - - - - -	120	25,000	—	—			
	Rt Honble. Henry Dundas - - - - -		300	—	—			
	- - - - - - - - -	123	39	14	6			
13.	Pay Branch - - - - - - - - -	112	3,000	—	—			
14.	Vists Branch - - - - - - - -	125	12,000	—	—			
						70,803	14	8
15.	- - - - - - - - -	119	45	9	—			
17.	Navy Branch - - - - - - - -	129	8,000	—	—			
18.	Vists Do - - - - - - - - -	120	4,000	—	—			
	Navy Do - - - - - - - - -	121	3,000	—	—			
19.	- Do - - - - - - - - -	135	6,000	—	—			
	Mr. Hall - - - - - - - - -		128	19	—			
	Bearer - - - - - - - - -	136	27	6	11			
	Mrs. Trotter - - - - - - - -		1,500	—	—			
20.	Navy Branch - - - - - - - -	126	10,000	—	—			
22.	Mr. Munday - - - - - - - -	128	260	—	5			
	Pay Branch - - - - - - - -		15,000	—	—			
	- - - - - - - - -	129	13	9	—			
	Navy Branch - - - - - - - -		18,000	—	—			
	Pay Do - - - - - - - - -	130	15,000	—	—			
						80,975	4	4
24.	Him - - - - - - - - -	142	30	—	—			
	Vists Branch - - - - - - - -		14,000	—	—			
	Navy Do - - - - - - - - -		18,000	—	—			
26.	Him - - - - - - - - -	137	5	5	—			
27.	The Sun Fire-Office, a Year's Premium & Duty on £. 8,300, to Christmas 1799, pr Rect -	151	20	10	—			
28.	Cash - - - - - - - - -	140	121	10	—			
29.	Navy Branch - - - - - - - -	155	10,000	—	—			
31.	- - - - - - - - -	147	78	12				
	Cash - - - - - - - - -		500	—	—			
	Mrs. Trotter's Accot - - - - - -		706	11	2			
	pr Rect - - - - - -	152	17	17	—			
						13,490	6	1
						1,544,151	3	5
	To Balance carried forward - -	1786	-	-	-	11,244	15	4
					£.	1,555,395	18	9

- - - - - - - - - - - CONTRA - - - - Cr - - 1785.

1798.			£. s. d.	£. s. d.
Decer 4.	- - - - - Brought over - - - - - - -	1784	- - -	1,350,911 11 11
6.	By Cash received - - - - - - ✠	97	20,000 — —	
11.	Do - - - - - - - - -	108	10,000 — —	
	Do - - - - - - - - ✠	109	50,000 — —	
18.	Do - - - - - - - - -	121	20,000 — —	
19.	Do - - - - - - - - -	134	1,129 10 —	
21.	Do - - - - - - - - -	138	20,000 — —	
22.	Do - - - - - - - - -	132	30,000 — —	
24.	Do - - - - - - - - ✠	144	50,000 — —	
26.	Do - - - - - - - - -	135	1,080 8 10	
29.	Of Accot - - - -	153	62 10 —	
	- - - - - - - - -	-	16 16 —	
	Recd - - - - - - - -	145	1,129 10 —	
	Do - - - - - - - - -	-	860 — —	
	Do - - - - - - - - -	-	205 12 —	
				204,484 6 10
			£.	1,555,395 18 9

1786. - - Dr - - - ALEXANDER TROTTER, Esqr - - - - - -

1799.				£.	s.	d.	£.	s.	d.
	2.	To Cash paid Pay Branch - - - -	149	2,000	—	—			
	3	Mr. Coutts Trotter's Acct - - - -	102	1,000	—	—			
	9.	Rt Honble. Hy Dundas - - - - -	167	500	—	—			
	10.	Mrs. Trotter - - - - - -	180	200	—	—			
	11.	Pay Branch - - - - - - -	170	20,000	—	—			
	14.	Victg Do - - - - - - -	172	14,000	—	—			
		Navy Do - - - - - - -		15,000	—	—			
	26.	Do - - - - - - - -	222	20,000	—	—			
		Pay Branch - - - - - - -		15,000	—	—			
Febr	1.	- - - - - - - -	3	12	15	—			
		Navy Branch - - - - - -	4	4,000	—	—			
	2.	Do - - - - - - - -	15	12,000	—	—			
	5.	Victg Do - - - - - - -	19	10,000	—	—			
	6.	Do - - - - - - - -	13	5,000	—	—			
		Navy Branch - - - - - -	15	20,000	—	—			
		Pay Branch - - - - - -		2,000	—	—			
							140,712	15	—
	7.	Rt Hble. H. Dundas - - - - -	23	300	—	—			
		Navy Branch - - - - - -	26	20,000	—	—			
	8.	Victg Branch - - - - - -	20	5,000	—	—			
		Navy Branch - - - - - -	22	5,000	—	—			
		At the Bank, the 6th and last Instalmt on the Contribution to Government of £. 2,000, to cover assessed Taxes, in the Name of the							
		Rt Hble. Hy Dundas - - - - -	23	333	6	8			
	9.	Victg Branch - - - - - -	32	5,000	—	—			
		Navy Branch - - - - - -	35	25,000	—	—			
	11.	Pay Branch - - - - - -	29	20,000	—	—			
	12.	Do - - - - - - - -	38	20,000	—	—			
	15.	Do - - - - - - - -	37	5,000	—	—			
	16.	Do - - - - - - - -	50	20,000	—	—			
	20.	Do - - - - - - - -	49	20,000	—	—			
							145,633	6	8
	21.	- - - - - - - -	62	12	2	—			
		Pay Branch - - - - - -		20,000	—	—			
	22.	Mrs. Trotter's Acct - - - - -	53	200	—	—			
	23.	Pay Branch - - - - - -	69	10,000	—	—			
	25.	Navy Do - - - - - - -	60	15,000	—	—			
	26.	Do - - - - - - - -	79	34,000	—	—			
Mrch.	1.	- - - - - - - -	83	20	—	—			
		Rt Honble Hy Dundas - - - - -		300	—	—			
	2.	- - - - - - - -	72	34	1	—			
		C. Dundas's Bill - - - - - -		114	7	3			
		Navy Branch - - - - - -	75	15,000	—	—			
	4.	Victg Do - - - - - - -	87	14,000	—	—			
		Navy Do - - - - - - -	88	10,000	—	—			
	5.	Pay Do - - - - - - -	81	3,000	—	—			
		Victg Do - - - - - - -	85	26,000	—	—			
		Navy Do - - - - - - -		34,000	—	—			
							181,680	10	3
						£.	468,026	11	11

CONTRA Cr 1786.

1798.				£. s. d.	£. s. d.
Decr 31.	By Balance brought forward	1785			11,244 15 4
1799.					
Janr 10.	By Cash recd	179	40,000 — —		
16.	The Christmas Divd on £. 3,566. 5. 1. consd 3 pr Cents. in the Rt Hble. Henry Dundas's Name	181	53 9 10		
	Robert Trotter on Ourselves	182	250 — —		
18.	Xmas Divd on £. 21,166. 13. 4. consd 3 pr Cents.	187	317 10 —		
22.	Do on £. 13,500 India Stock, in the Names of Thomas Coutts, Edmd Antrobus & Coutts Trotter	207	708 15 —		
	On £. 4,178. 7. Do in the Rt Hble. Hy Dundas's Name		219 7 3		
	Do on £. 6,680 Do in his Name		350 14 —		
23.	Recd	202	30,000 — —		
26.	Do	224	15,000 — —		
Febr 4.	Do	8	10,000 — —		
					96,899 16 1
	Do		20,000 — —		
6.	Do	12	25,000 — —		
7.	Do	24	10,000 — —		
	Do		20,000 — —		
8.	Do	20	20,000 — —		
9.	Recd a Dft	31	60,000 — —		
	At the Exchequr ¼ Pension to 5 Janr 1798	32	16 7 —		
13.	Recd		30,000 — —		
20.	Do	48	40,000 — —		
28.	Do	66	50,000 — —		
March 4.	T. H. Nayler on J. Hayter	86	131 5 —		
	Recd	89	30,000 — —		
5.	Do	81	50,000 — —		
	Do		30,000 — —		
					385,147 12 —
				£.	493,292 3 5

1787. - - Dr - - - - ALEXANDER TROTTER, Esqr - - - - - - -

1799.			£. s. d.	£. s. d.
March 5	Brought over - -	1786	- - -	468,026 11 11
6.	To Cash paid Navy Branch - - - -	97	12,000 — —	
7.	Navy Branch - - - - - -	91	8,000 — —	
11.	Pay Branch - - - - - -	108	3,000 — —	
	Navy Branch - - - - - -	109	6,000 — —	
12.	Do - - - - - - -	102	10,000 — —	
	Do - - - - - - -		10,000 — —	
	Victs Do - - - - - - -		20,000 — —	
21.	Rt Trotter's Bill to John Home - - -	122	8,000 — —	
	Do - - - - - to - Do - - -		520 — —	
	Do - - - - - to - Do - - -		500 — —	
22.	Mrs. Livright - - - - - -	131	130 — —	
23.	Pay Branch - - - - - -	129	25,000 — —	
29.	Do - - - - - - -	150	20,000 — —	
30.	- - - - - - - -		20 — —	
April 3.	Navy Branch - - - - - -	160	24,000 — —	
				147,170 — —
	Victs Do - - - - - - -	163	5,000 — —	
6.	Navy Do - - - - - - -	170	20,000 — —	
10.	for - -	180	15 12 —	
12.	Pay Branch - - - - - -	187	10,000 — —	
18.	- - - - - - - -	202	21 15 —	
19.	Cash Account 1798 - - - - -	204	250 — —	
25.	- - - - - - - -	224	15 7 9	
26.	Rt Hble. Hy Dundas - - - - -	221	300 — —	
30.	Navy Branch - - - - - -	2	14,000 — —	
	Victs Do - - - - - - -		10,000 — —	
May 2.	Navy Branch - - - - - -	8	20,000 — —	
	Pay Do - - - - - - -		5,000 — —	
3.	Victs Do - - - - - - -	17	10,000 — —	
	for £. 200 Consd 3 pr Cents. in his & Thomas Wilson's Names, a. 55 pr Cent. £. 110 — —			94,602 14 9
	Brokerage - - — 5 —	19	110 5 —	
4.	Navy Branch - - - - - -	17	12,000 — —	
6.	- - Bill - - - -	21	20 — —	
7.	- - - - - - -		45 7 4	
	- - - - - - -		35 5 4	
	- - - - - - -		28 15 —	
11.	- - - - - - -	33	18 13 —	
13.	Pay Branch - - - - - -	39	3,000 — —	
	Do - - - - - - -	40	5,000 — —	
14.	Do - - - - - - -	38	10,000 — —	
21.	Rt Hble. Henry Dundas - - - -	54	300 — —	
				30,558 5 8
			£.	740,357 12 4

- - - - - - - - - - - - - - - CONTRA - - - - Cr - - 1787.

1799.				£. s. d.	£. s. d.
March 5.	- - - - - - - - Brought over - -	1786	- - -		493,292 3 5
11.	By Cash recd - - - - - - - -	106	30,000 — —		
12.	Recd - - - - - - - - - -	101	20,000 — —		
20.	Do - - - - - - - - -	128	30,000 — —		
29.	Do - - - - - - - - -	150	50,000 — —		
April 4.	Recd a Dft - - - - - - - -	160	1,129 10 —		
6.	Forbes & Co. on Moffat & Co. - - -	165	130 — —		
	Recd - - - - - - - - -	167	20,000 — —		
10.	The Lady-day Dividend on £.2,142. 17. 2. Bank Stock - - - - - - - -		75 — —		
12.	Do - on £.7,000. Reduced 3 pr Cents. in our Name - - - - - -		105 — —		
	Do - on £.8,433. 14. 11. Do, in the Name of the Rt Honble Henry Dundas -		126 10 —		
	on £.11,250. Five pr Cts, 1797, in Name of Do		281 5 0		
	on £.4,500. - - Do - - in his Name - -		112 10 —		
					152,009 15 1
	of Acct - - -	186	50 — —		
16.	Received - - - - - - - -	193	12,000 — —		
19.	Do - - - - - - - - -	203	20,000 — —		
May 1.	Do - - - - - - - - -	10	25,000 — —		
8.	Do - - - - - - - - -	27	25,000 — —		
11.	Do - - - - - - - - -	34	20,000 — —		
					102,000 — —
				£.	747,301 18 6

1788. - - Dr - - - ALEXANDER TROTTER, Esqr. - - - - - -

1799.				£. s. d.	£. s. d.
May	21.	- - - - - - - - Brought over - -	1787	- - -	740,357 12 4
	28.	To Cash paid Pay Branch - - - - - -	72	20,000 — —	
	30.	Navy Branch - - - - - - - -	78	16,000 — —	
June	4.	Rt Hble. Hy Dundas - - - - - -	86	300 — —	
	7.	Mrs. Trotter - - - - - - -	90	400 — —	
	11.	Pay Branch - - - - - - - -	103	20,000 — —	
	12.	Navy Do - - - - - - - -	101	10,000 — —	
		The first Paymt on £.6,000. Omnium - -	104	600 — —	
		- - - - - - - - -	104	63 — —	
	19.	Bill - - - - - - - -	115	40 — —	
	21.	- - - - - - - - -	119	42 7 —	
	24.	Navy Branch - - - - - - -	125	30,000 — —	
					97,445 7 —
				£.	837,802 19 4

- - - - - - - - - - - CONTRA - - - - Cr - - - 1788.

1799.			£. s. d.	£. s. d.
May 11.	Brought over - - -	1787	- - -	747,301 18 6
28.	By Cash rece[d] - - - - - -	72	30,000 — —	
June 8.	D° - - - - - - - -	98	30,000 — —	
24.	D° - - - - - - - - -	126	30,000 — —	
				90,000 — —
	By Balance carried to New Ledger - -	2024	- - -	501 — 10
			£.	837,802 19 4

Dr - - - ALEXANDER TROTTER, Esqr - - - - - -

1799.			£. s. d.	£. s. d.
June 24.	To Balance brought from last Ledger - -	1788	- - -	561 — 10
25	To Cash paid Pay Branch - - - -	2	30,000 — —	
27.	Navy Branch - - - - - -	8	10,000 — —	
29.	Dº - - - - - - - -	12	10,000 — —	
	- - - - - - - -	16	47 15 —	
July 1.	Navy Branch - - - - - -	13	30,000 — —	
	- - - - - - - -		31 10 —	
4.	- - - - - - - -	22	66 — 6	
	Rt Hble. Hy Dundas - - - - -		500 — —	
6.	Navy Branch - - - - - -	34	10,000 — —	
8.	Dº - - - - - - - -	30	10,000 — —	
	Victs Dº - - - - - - -	31	5,000 — —	
9.	Dº - - - - - - - -	36	10,000 — —	
	Navy Branch - - - - - -		15,000 — —	
10.	Pay Dº - - - - - - -	39	30,000 — —	
				160,645 5 6
13.	Navy Dº - - - - - - -	47	30,000 — —	
	- - - - - - - -		40 — —	
15.	Navy Branch - - - - - -		10,000 — —	
17.	Pay Dº - - - - - - -	57	50,000 — —	
—	House, Black Heath - - - - -	58	20 — —	
18.	Pay Branch - - - - - -	61	50,000 — —	
	Navy Dº - - - - - - -		8,000 — —	
19.	The 2nd Paymt on £.6,000 Omnium - -	62	900 — —	
20.	Extra-official Balances - - - - -	70	22,000 — —	
22.	Cash - - - - - - - -	65	400 — —	
	Navy Branch - - - - - -	67	5,000 — —	
23.	- - - - - - - -	75	10 — —	
27.	- - - - - - - -	86	20 — —	
	Navy Branch - - - - - -		25,000 — —	
29.	Victs Dº - - - - - - -	89	8,000 — —	
				209,390 — —
30.	Navy Dº - - - - - - -	93	10,000 — —	
	Victs Dº - - - - - - -		15,000 — —	
	Navy Dº - - - - - - -	96	10,000 — —	
31.	Victs Dº - - - - - - -	94	10,000 — —	
	Navy Dº - - - - - - -	95	12,000 — —	
Augt 1.	Victs Dº - - - - - - -	100	10,000 — —	
	Pay Dº - - - - - - -		3,000 — —	
	Navy Dº - - - - - - -	101	20,000 — —	
	Dº - - - - - - - -		10,000 — —	
2.	Pay Dº - - - - - - -	100	5,000 — —	
	Victs Dº - - - - - - -		5,000 — —	
	Navy Dº - - - - - - -	104	5,000 — —	
5.	Dº - - - - - - - -	111	5,000 — —	
6.	Rt Hble. Hy Dundas - - - - -		300 — —	
7.	Pay Branch - - - - - -	114	30,000 — —	
12.	Navy Dº - - - - - - -	126	20,000 — —	
				170,300 — —
			£.	540,836 6 4

- - - - - - - - - - - - CONTRA - - - - Cr - - - 2024.

1799.				£. s. d.	£. s. d.
June 25.	By Cash recd - - - - - -	3	50,000 — —		
July 1.	By Cash recd - - - - - -	15	30,000 — —		
3.	Do - - - - - - - - -	20	1,129 10 —		
6.	Do - - - - - - - - -	30	30,000 — —		
9.	Do - - - - - - - -	36	60,000 — —		
10.	Do - - - - - - - -		30,000 — —		
12.	The Mids[r] Div[d] on £. 3,566. 5. 1. Cons[d] 3 p[r] Cents. in R[t] Hble. Henry Dundas's Name -		53 9 10		
	on £. 166. 13. 4. in his Name - - - -		2 10 —		
	of Mr. Coutts Trotter's Acco[t] - - -	42	3,500 — —		
	Do - - - - Do - - - - -		94 17 3		204,780 7 1
15.	The Mids[r] Div[d] on £. 13,500. India Stock, in the Names of Thomas Coutts, Edm[d] Antrobus, & Coutts Trotter - - - - -		708 15 —		
	on £. 4,178. 7. - Do - in R[t] H[ble] Hy Dundas's Name - - - - - - - - -		219 7 3		
	on £. 6,680. - - Do - in his Name - -		350 14 —		
17.	Recd - - - - - - - - -	54	80,000 — —		
	Do - - - - - - - -	55	30,000 — —		
20.	Do - - - - - - - - -	69	22,000 — —		
24.	of the Paymaster of Exchequr Bills, for £. 1,500 dated 4th April 1797, with 841 Days Int. to this Day - - - - £. 1,683 19 4				
	£. 600. 7th Do - 838 Days - - - 673 6 6				
	£. 500. 11 Do - 834 Dys. - - - 560 16 3				
		73	2,918 2 1		
26.	Recd - - - - - - - -	79	50,000 — —		
30.	Do - - - - - - - - -	94	20,000 — —		
	Do - - - - - - - - -		30,000 — —		236,196 18 4
Augt 1.	Do - - - - - - - - -	100	30,000 — —		
	Do - - - - - - - - -	101	10,000 — —		
	Do - - - - - - - - -		10,000 — —		
6.	Do - - - - - - - - -	113	50,000 — —		
8.	of p[r] a Div[d] on 1 Renters Share of Drury Lane Theatre for the Season 1798–1799 - - - -	135	26 7 6		100,026 7 6
				£.	541,003 12 11

2025. - - Dr - - - - Alexander Trotter, Esq[r] - - - - - - -

1799.			£. s. d.	£. s. d.
Aug[t] 12	- - - - - - Brought over - - -	2024	- - -	540,836 6 4
	To Cash paid for £. 2,600 Exchequ[r] Bills, dated 10 Instt. with 2 Dys. Interest £. 2,600 15 2			
	Premium 5/ - - 6 10 —			
	Brokerage - - 1 6 —			
		149	2,608 11 2	
14.	Pay Branch - - - - - - -	132	30,000 — —	
15.	C. Dundas's Bill - - - - - -	135	114 7 3	
	Navy Branch - - - - - -		18,000 — —	
16.	Do - - - - - - - -	138	5,000 — —	
	Pay Do - - - - - - - -	140	3,000 — —	
17.	The full Paym[t] on £. 6,000 Omnium,			
	£. 4,500 — —			
	Discount - - - 77 1 —			
		142	4,422 19 —	
				63,145 17 5
19.	Pay Branch - - - - - - -	143	10,000 — —	
22.	Navy Do - - - - - - -	153	7,000 — —	
23.	Victs Do - - - - - - -	155	8,000 — —	
24.	Navy Do - - - - - - -	159	20,000 — —	
31.	Do - - - - - - - -	176	6,000 — —	
	Cheap & Co. - - - - - -	178	133 10 —	
Sept[r] 5.	- - - - - - - -	191	91 1 —	
7.	- - - - - - - -	197	22 6 1	
9.	- - - - - - - -	190	9 18 —	
	Him - - - - - - -	190	30 — —	
	- - - - - - - -		50 — —	
	- - - - - - - -		21 — —	
12.	Rt Honble. Hy Dundas - - - -	206	300 — —	
14.	Rt Trotter's Bill - - - - -	209	1,000 — —	
				52,657 15 1
16.	Navy Branch - - - - - -		8,000 — —	
	Victs Do - - - - - - -		5,000 — —	
17.	Navy Do - - - - - - -	217	12,000 — —	
	Do - - - - - - - -	218	6,000 — —	
18.	Do - - - - - - - -	217	7,000 — —	
19.	Pay Do - - - - - - -	224	5,000 — —	
24.	Victs Do - - - - - - -	8	15,000 — —	
	Navy Do - - - - - - -		10,000 — —	
	Do - - - - - - - -	9	5,000 — —	
25.	Do - - - - - - - -	7	5,000 — —	
Oct[r] 1.	- - - - - - - -	22	20 — —	
2.	Rt Hble Hy Dundas - - - - -	23	300 — —	
7.	Navy Branch - - - - - -	35	16,000 — —	
8.	Pay Do - - - - - - - -	43	10,000 — —	
9.	Do - - - - - - - -		30,000 — —	
				134,320 — —
			£.	790,959 18 10

CONTRA Cr 2025.

				£. s. d.	£. s. d.
1799. Augt	8.	Brout over	2024		541,003 12 11
	13.	By Cash recd	131	50,000 — —	
	15.	Do	136	20,000 — —	
	19.	Do	143	10,000 — —	
	20.	Do	148	4,000 — —	
	23.	Do	155	30,000 — —	
Septr	16.	Do	210	25,000 — —	
	17.	Do	217	10,000 — —	
	18.	Do	214	10,000 — —	
	23.	Do	4	25,000 — —	
	24.	Do	9	10,000 — —	
	30.	Of Messrs. Wedderburn & Co. in Part of the final Divd on $\frac{3}{16}$ Share of the Ship Melville Castle	18	1,000 — —	
Octr	5.	Recd	33	20,000 — —	
		Do		10,000 — —	
	8.	Do	39	1,129 10 —	
		Do	40	50,000 — —	
	11.	The Mich Divd on £.2,142. 17. 2. Bank Stock		75 — —	
					276,204 10 —
				£.	817,208 2 11

2026. - - Dr - - - ALEXANDER TROTTER, Esqr - - - - - -

1799.				£.	s.	d.	£.	s.	d.
Octr 9.	- - - - - - - Brought over - -		2025	-	-	-	790,959	18	10
12.	To Cash paid Navy Branch - - - -		55	8,000	—	—			
	Do - - - - - - - - -			7,000	—	—			
14.	Do - - - - - - - - -		52	5,000	—	—			
15.	Do - - - - - - - - -		58	5,000	—	—			
18.	Pay Branch - - - - - - -		61	30,000	—	—			
19.	Do - - - - - - - - -		69	20,000	—	—			
21.	Navy Branch - - - - - - -		66	10,000	—	—			
22.	Do - - - - - - - - -		77	10,000	—	—			
23.	Pay Branch - - - - - - - -		69	20,000	—	—			
29.	Mansfield & Co. - - - - - - -		85	150	—	—			
Novr 2.	Rt Hble. Hy Dundas - - - - - -		91	300	—	—			
5.	Victs Branch - - - - - - - -		95	13,000	—	—			
	Navy Do - - - - - - - -			15,000	—	—			
6.	- - - - - - - - -		84	30	—	—			
							143,480	—	—
11.	Pay Branch - - - - - - -		91	20,000	—	—			
13.	Navy Do - - - - - - - -		93	15,000	—	—			
	Victs Do - - - - - - - -		94	7,000	—	—			
20.	Do - - - - - - - - -		101	10,000	—	—			
	- - - - - - - - -		102	46	10	3			
21.	Mr. Sprot - - - - - - - -		115	1,000	—	—			
27.	Mr. Hall - - - - - - - -		111	159	13	9			
29.	Pay Branch - - - - - - - -			25,000	—	—			
30.	Do - - - - - - - - -		127	25,000	—	—			
Decer 2.	Navy Do - - - - - - - -		114	7,000	—	—			
	- - - - - - - - -		115	50	—	—			
3.	- - - - - - - - -		130	35	12	4			
	Hy Dundas - - - - - - - -			300	—	—			
6.	Do - - - - - - - - -		119	550	—	—			
7.	Navy Branch - - - - - - - -		135	2,000	—	—			
	Him - - - - - - - - -			21	—	—			
10.	Victs Branch - - - - - - -		138	30,000	—	—			
							143,162	16	4
11.	Him - - - - - - - - -		124	50	—	—			
12.	Pay Branch - - - - - - - -		141	1,000	—	—			
	Navy Do - - - - - - - -			20,000	—	—			
13.	Victs Do - - - - - - - -		125	6,000	—	—			
	Navy Do - - - - - - - -		127	5,000	—	—			
14.	Bank Notes - - - - - - - -		144	6,000	—	—			
	R. Trotter's Bill - - - - - - -			1,000	—	—			
16.	his Proportion of Gordon, Newton, & Co's Bill -		127	150	—	—			
	- - - - - - - - -		129	61	19	6			
17.	Navy Branch - - - - - - -		146	10,000	—	—			
19.	Do - - - - - - - - -		148	35,000	—	—			
20.	- - - - - - - - -		132	39	11	11			
21.	Pay Branch - - - - - - - -		151	50,000	—	—			
24.	Navy Do - - - - - - - -		154	20,000	—	—			
27.	- - - - - - - - -		157	22	4	6			
	The Sun Fire-Office, a Year's Insurance & Duty on £. 8,300. to Christmas next, p Rec - -		158	20	10	—			
							154,344	5	11
							1,231,947	1	1

CONTRA — C^r — 2026.

1799.				£. s. d.	£. s. d.
Oct^r	11.	Brought over	2025		817,208 2 11
	12.	By Cash rec^d	52	20,000 — —	
	16.	The Mich^s Div^d on £.8,433. 14. 11. Red. 3 p^r Cents in the R^t H^ble H^y Dundas's Name		126 10 1	
		D° on £.7,000 D° in our Name		105 — —	
	17.	The Mich^s Div^d on £.11,250. Five per Cents 1797, in the R^t H^ble H^y Dundas's Name		281 5 —	
		on £.4,714. 5. 8. D° in his Name		117 17 1	
	18.	Rec^d	60	50,000 — —	
	21.	D°	65	30,000 — —	
Nov^r	4.	D°	81	20,000 — —	
	5.	D°	95	20,000 — —	
	11.	D°	90	30,000 — —	
	29.	D°	112	60,000 — —	230,630 12 2
Dec^r	10.	D°	137	30,000 — —	
	12.	D°	140	30,000 — —	
	13.	D°	125	6,000 — —	
	14.	D°	143	10,000 — —	
	17.	D°	145	20,000 — —	
	20.	D°	132	80,000 — —	
		D°		31 16 —	
	27.	D°	157	10,000 — —	186,031 16 —
				£.	1,233,870 11 1

2027. - - Dr - - Alexander Trotter, Esq[r] - - - - - - -

				£. s. d.	£. s. d.
1799. Decer	27.	- - - - Brought over - - -	2026	- - - -	1,231,947 1 1
		To Cash paid Him - - - - - - -	159	150 — —	
		Do - - - - - - - -		100 — —	
	28.	- - - - - - - - -	143	18 18 —	
	30.	- - - - - - - - -	160	83 — 5	
	31.	Rt Hble Hy Dundas - - - - - -	146	1,000 — —	
		Pay Branch - - - - - - - -	147	1,500 — —	
		Do - - - - - - - - -		2,500 — —	
					5,351 18 5
		To Balance carried forward - -		- - -	7,770 16 7
				£.	1,245,069 16 1
1800. Jany	3.	To Cash paid Pay Branch - - - - - -	164	50,000 — —	
	4.	Victs Branch - - - - - - -	152	30,000 — —	
		for a Power of Atty for Acce & Dividends of Reduced 3 per Cents.	153	— 11 6	
	6.	Rt Hble H. Dundas - - - - - - -	167	500 — —	
		Navy Branch - - - - - - -	168	20,000 — —	
	8.	Pay - Do - - - - - - -	172	50,000 — —	
	11.	Navy Do - - - - - - - -	161	35,000 — —	
	13.	Do - - - - - - - -	176	16,000 — —	
	17.	Pay Branch - - - - - - - -	182	2,000 — —	
	18.	- - - - - - - - -	172	28 1 9	
	21.	Navy Branch - - - - - - - -	174	7,000 — —	
		- - - - - - - - -	175	6 — —	
	22	Navy Branch - - - - - - - -	189	20,000 — —	
	23.	Do - - - - - - - -	178	16,000 — —	
		Victs - Do - - - - - - - -	180	12,000 — —	
	24.	- - - - - - - - -	192	63 17 6	
		Navy Branch - - - - - - - -	194	8,000 — —	
					266,598 10 9
	25.	Do - - - - - - - - -	183	14,000 — —	
	27.	Do - - - - - - - - -	197	10,000 — —	
		Victs - Do - - - - - - - -	199	20,000 — —	
	28.	Him - - - - - - - - -	185	10 — —	
		Cash - - - - - - - - -		3 14 —	
	29.	Navy Branch - - - - - - -	200	15,000 — —	
		Victs - Do - - - - - - -	201	10,000 — —	
	30.	Navy - Do - - - - - - -	189	12,000 — —	
	31.	Victs Do - - - - - - - -	206	8,000 — —	
Feby	1.	- - - - - - - - -	191	59 16 6	
	4.	Rt Hble Hy Dundas - - - - - -	195	300 — —	
	5.	Navy Branch - - - - - - -	211	45,000 — —	
		Pay - Do - - - - - - - -	212	10,000 — —	
		Victs - Do - - - - - - -		60,000 — —	
	7.	Navy - Do - - - - - - - -	215	20,000 — —	
	10.	Victs - Do - - - - - - - -	219	15,000 — —	
		- - - - - - - - -	221	10 3 6	
	11.	Him - - - - - - - - -	207	10 10 —	
		Navy Branch - - - - - - - -		10,000 — —	
					249,394 4 —
				£.	515,992 14 9

CONTRA Cr 2027.

				£. s. d.	£. s. d.
1799. Decr	27.	Brought over	2026		1,233,870 11 1
	31.	By Cash recd	146	1,129 10 —	
		The Mich.s Divd on £. 4,650 Reduced 3 pr Cents	147	69 15 0	
		Received		10,000 — —	
					11,199 5 —
		Examined & settled this Account with Messrs. Thos Coutts & Co, which I approve; the Balance in my favour this 31st December 1799, Seven Thousand Seven Hundred and Seventy Pounds 16/7 being carried to my Credit in a New Account, & I have received the Vouchers		£.	1,245,069 16 1
		Alexr Trotter.			
1799. Decr	31.	By Balance brought forward		£.	7,770 16 7
1800. Jany	2.	By Cash recd	149	100,000 — —	
	7.	Do	156	100,000 — —	
	11.	The Christmas Divd on £. 3,566. 5. 1. Consd 3 pr Cents. in the Name of Rt Hble Henry Dundas		53 9 10	
	13.	Do on £. 13,500 India Stock in the Names of Thos Coutts, Edmd Antrobus, & Coutts Trotter		708 15 —	
		Do on £. 4,178. 7. do in the Rt Hble Hy Dundas's Name		219 7 3	
		Do on £. 6,680. do in his Name		350 14 —	
	15.	Received	179	700 — —	
	18.	Do	171	4,000 — —	
	22.	Do	188	50,000 — —	
	28.	Do	184	60,000 — —	
	29.	Do	199	30,000 — —	
Febry	1.	Do	192	200,000 — —	
	11.	Do	206	200 — —	
					546,232 6 1
				£.	554,003 2 8

2028. - - Dr - - - - ALEXANDER TROTTER, Esq[r] - - - - - -

1800.				£. s. d.	£. s. d.
Feb[y] 11.	- - - Brought over - - -	2027	- - -	515,992 14 9	
	To Cash paid Vict[s] Branch - - - -	208	15,000 — —		
13.	Navy Branch - - - - - - -	212	15,000 — —		
15.	- - - - - - - -	215	7 7 —		
17.	Navy Branch - - - - - -	1	5,000 — —		
20.	C. Dundas's Bill - - - - -	222	114 7 3		
	R[t] Trotter's d° - - - - - -	223	1,666 13 4		
22.	Navy Branch - - - - - -	225	25,000 — —		
	The Lady Arabella Packet - - - -		256 5 —		
	Vict[s] Branch - - - - - -	226	35,000 — —		
	H. Dundas - - - - - -	227	500 — —		
24.	The Lady Arabella - - - - -	15	2 2 —		
25.	Cash - - - - - - -	3	200 — —		
27.	Pay Branch - - - - - -	5	5,000 — —		
	Navy - d° - - - - - - -	6	24,000 — —		
	Vict[s] - d° - - - - - -		12,000 — —		
					138,746 14 7
28.	The 1[st] paym[t] of 10 p[r] Cent. on £.6,000 Omnium	21	600 — —		
March 5.	Cash - - - - - - - -	25	3 2 3		
	Navy Branch - - - - - -	26	5,000 — —		
6.	H[y] Dundas - - - - - -	18	300 — —		
	Navy Branch - - - - - -	19	5,000 — —		
7.	H[y] Dundas - - - - - -	28	300 — —		
	Navy Branch - - - - - -		5,000 — —		
	Pay - d° - - - - - -	30	5,000 — —		
	R[t] Trotter's Bill - - - - -		1,000 — —		
8.	D° - - - - - - -	19	1,000 — —		
10.	Navy Branch - - - - - -	31	10,000 — —		
11.	Pay - d° - - - - - -	24	2,000 — —		
17.	- - - - - - - -	32	20 — —		
22.	Navy Branch - - - - - -	46	25,000 — —		
24.	- - D° - - - - - -	38	6,000 — —		
25.	- - D° - - - - - -	49	20,000 — —		
26.	- - D° - - - - - -	42	7,000 — —		
28.	- - - - - - - -	45	13 1 —		
					93,236 3 3
	Cash - - - - - - - -		3 6 —		
31.	Vict[s] Branch - - - - - -	47	20,000 0 0		
	Pay d° D - - - - - -		3,000 — —		
April 3.	Pay d° - - - - - - -	62	5,000 — —		
7.	Bill - - - - - -	56	86 — —		
8.	Mr. Dundas - - - - - -	67	107 — —		
10.	For £.33,333. 6. 8. Red[d] 3 per Cents. in our Name a. 63 ⅛ p[r] Cent £.21,041. 13. 4. Brokerage 41. 13. 4.	71	21,083 6 8		
15.	- - - - - - - -	75	35 — —		
16.	The full Paym[t] on £.6,000 Omnium £.5,400 — Discount 142 6	66	5,257 19 6		
17.	Loan 1800 - - - - - -	78	1,800 — —		
	Pay Branch - - - - - -		30,000 — —		
	- - D° - - - - - -	80	50,000 — —		
	Navy d° - - - - - -		15,000 — —		
					151,372 12 2
				£.	899,348 4 9

CONTRA Cr 2028.

1800.				£. s. d.	£. s. d.
Feby	11.	Brought over	2027	554,003 2 8	
	21.	By Cash recd	9	60,000 — —	
	26.	Do	15	35,000 — —	
	27.	Do	4	12,000 — —	
March	6.	Do	16	376 17 6	
	—	Do		20,000 — —	
	13.	Do	34	60,000 — —	
	27.	Do	52	1,129 10 —	
	31.	Do	46	25,000 — —	
April	5.	The Lady-day Divd on £2,142. 17. 2. Bank Stock		75 — —	
	9.	Recd	56	25,000 — —	
	10.	Do	68	5,000 — —	
		Do	69	47,500 — —	
	12.	The Lady-day Divd on £11,250 Five pr Cents. 1797, in Rt Hble Hy Dundas's Name		281 5 —	
		Do on £.4,714. 5. 8. Do in his Name		117 17 1	291,480 9 7
		Do on £8,433. 14. 11. Reduced 3 pr Cents. in the Name of the Rt Honble Henry Dundas		126 10 1	
		Do on £. 4,650 - Do in his Name		69 15 —	
		Do on £. 7,000 - Do in our Name		105 — —	
	17.	Recd	78	80,000 — —	
		Of Acco		50 — —	
	24.	The Xmas Divd on £. 7,666. 13. 4. Consd 3 pr Cents.	120	115 — —	80,466 5 1
					£. 925,949 17 4

2029 - - Dr - - - ALEXANDER TROTTER, Esqr - - - - - -

1800.			£.	s.	d.	£.	s.	d.
April 17.	Brought over	2028				899,348	4	9
21.	To Cash paid Navy Branch	70	20,000	—	—			
23.	Mr Dundas	73	209	19	10			
29	Bearer	95	25	4	—			
May 5.		86	7	5	3			
6.		105	33	12	4			
8.	Victs Branch	106	10,000	—	—			
12.	Him	94	21	—	—			
13.		113	7	7	—			
14.		95	77	15	9			
	Navy Branch		30,000	—	—			
	Pay Do	96	15,000	—	—			
	Do	95	2,000	—	—			
15.	Do	115	25,000	—	—			
	Navy Branch		15,000	—	—			
17.	Trust Accot of A. Jellicoe	119	520	—	—			
19	Him	100	40	—	—			
						117,942	4	2
		102	30	—	—			
21.	Pay Branch	102	5,000	—	—			
22.	Navy do	122	30,000	—	—			
	Victs do		40,000	—	—			
	Pay do	124	15,000	—	—			
24.	Rt Hble H. Dundas Accot of P. Accot	125	2,500	—	—			
	Do - 1st Trearship		1,500	—	—			
	Rt Hble H. Dundas		12,743	2	6			
	Navy Branch		10,000	—	—			
26.	H. Dundas	107	600	—	—			
	Five Hair Powder Licences	168	5	5	—			
27.		128	20	—	—			
28.	Navy Branch	110	6,000	—	—			
	Do		21,000	—	—			
			40	16	7			
29	Victs Branch	130	10,000	—	—			
	Him		5	—	—			
	Navy Branch		10,000	—	—			
31.	Do	132	5,000	—	—			
						169,444	4	2
	Mr. Dundas's First Trearship		2,696	2	10			
	Him	135	2,000	—	—			
June 2.	Do	117	1,100	—	—			
	Do		21,000	—	—			
	Jas Slade, Esqr Accot		10,000	—	—			
3.	H. Dundas	136	3,409	11	8			
5.	The Navy Branch	138	20,000	—	—			
	Victs do		20,000	—	—			
	Act of Parliament New Accot	140	16,000	—	—			
7.	Cash	141	843	12	10			
	Pay Branch	142	5,000	—	—			
	Navy do		5,000	—	—			
	Victs do	143	5,000	—	—			
10	Him	145	123	—	—			
	Pay Branch		5,000	—	—			
	Mark Sprot	146	24,000	—	—			
12.	Navy Branch	147	25,000	—	—			
	folio Eleven	148	50,000	—	—			
						216,207	7	4
						£. 1,402,942	—	4

- - - - - - - - - - CONTRA - - - - - - C[r] - - 2029.

1800.				£. s. d.	£. s. d.
April 24.		Brought over - -	2028	- - - -	925, 49 17 4
May 6.	By Cash rece[d] - - - - - - -		102	500 — —	
8	D° - - - - - - - -		105	10,000 — —	
13.	D° - - - - - - - -		112	20,000 — —	
14.	D° - - - - - - - -		95	15,000 — —	
	D° - - - - - - - -			35,000 — —	
21.	of Mark Sprot, Esq[r] the produce of £. 13,500 East India Stock - £. 28,333 2 6 & £. 7,000 Reduced Ann[y] 4,410 — —				
	Sold by him, and transferred by us from our Names.		103	32,743 2 6	
	Rece[d] of Mark Sprot - - - - - -			16,984 13 1	
22.	Rece[d] - - - - - - - -		122	33,000 — —	
	D° - - - - - - - - -			2,000 — —	
23.	D° - - - - - - - - -		104	40,000 — —	
24.	D° - - - - - - - - -		124	3 14 —	
	D° - - - - - - - - -		125	10,000 — —	
					215,231 9 7
28.	D° - - - - - - - - -		110	25,000 — —	
—	D° - - - - - - - - -			25,000 — —	
June 2.	D° - - - - - - - - -		115	15,000 — —	
	D° - - - - - - - - -			2,000 — —	
	D° - - - - - - - - -		116	20,000 — —	
5.	D° - - - - - - - - -		138	50,000 — —	
6.	D° - - - - - - - - -		120	50,000 — —	
11.	D° - - - - - - - - -		125	90,000 — —	
13.	D° - - - - - - - - -		127	70,000 — —	
					347,000 — —
		Carried over - - - - - -		- - - £.	1,488,181 6 11

2030. - - Dr - - ALEXANDER TROTTER, Esqr - - - - - -

1800.			£. s. d.	£. s. d.
	- - - - - Brought over - - -	2029	- - - - -	1,402,942 — 4
June 12.	To Cash paid Pay Branch - D - - - -	127	5,000 — —	
13.	Pay Branch - - - - - - - -	128	26,000 — —	
	- Do S. - - - - - - - -	128	2,000 — —	
14.	Navy Branch - - - - - - - -	149	30,000 — —	
	- Do - - - - - - - -	150	10,000 — —	
				73,000 — —
				1,475,942 — 4
24.	Balance carried to a new Ledger - - - -	2887	- - - - -	12,398 17 1
			£.	1,488.340 17 5

- - - - - - - - - - - CONTRA - - - - C^r - - 2030.

1800.			£.	s.	d.	£.	s.	d.
June 13.	- - - - - - Brou^t over - - - -	2029	-	-	-	1,488,181	6	11
19.	By Cash rece^d - - - - - - - -	154	159	10	6			
						159	10	6
					£.	1,488,340	17	5

2887. - - D^{r} - - - ALEXANDER TROTTER, Esq^{r} - - - - - -

1600.				£. s. d.	£. s. d.
June 25	To Cash paid - - - - - - -	1	75 11 —		
	Bill - - - - - -		8 15 6		
26	Pay Branch - - - - - -	2	80,000 — —		
27	Vict^{s} D^{o} - - - - - -		30,000 — —		
28	- - - - - - -	5	3 4 2		
30	Bill - - - - - -		68 2 2		
	- - - - - - -	7	5 0 0		
July 1	Navy Branch - - - - - -	6	12,000 — —		
2	D^{o} - - - - - - -	7	20,000 — —		
3	Vict^{s} Branch - - - - - -	8	35,000 — —		
	- - - - - - -	10	15 15 —		
	Navy Branch - - - - - -		5,000 — —		
7	D^{o} - - - - - - -	12	12,000 — —		
	X Adam Jellicoe paid Jos. White the Balance of his Account, on Acc^{t} of a Debt due to the Crown, per Rec^{t} - - -		X 55 11 6		
8	Navy Branch - - - - - -	14	12,000 — —		
	- - - - - - -	15	26 5 —		
					206,258 4 4
9	The P. M. Acco^{t} - - - - - -	14	3,152 1 11		
10	Navy Branch - - - - - -	16	10,000 — —		
	Pay - D^{o} - - - - - -		10,000 — —		
	R^{t} Hble. D. Ryder - - - - -		252 12 4		
11	- - - - - - -		16 10 —		
16	Navy Branch - - - - - -	21	20,000 — —		
	Vict^{s} D^{o} - - - - - -		10,000 — —		
17	Pay D^{o} - - - - - - -	24	10,000 — —		
18	D^{o} - - - - - - -		10,000 — —		
19	Navy D^{o} - - - - - - -	27	15 000 — —		
22	Pay D^{o} - - - - - - -	31	5,000 — —		
26	Navy D^{o} - - - - - - -	38	30,000 — —		
30	Pay D^{o} - - - - - - -	37	10,000 — —		
31	Navy D^{o} - - - - - - -	42	10,000 — —		
Aug^{t} 1	Pay D^{o} - - - - - - -	38	5,000 — —		
5	D^{o} - - - - - - -	48	20,000 — —		
6	D^{o} - - - - - - -	43	10,000 — —		
					178,421 4 3
9	Navy D^{o} - - - - - - -	51	10,000 — —		
11	- - - - - - -	46	20 — —		
15	Navy Branch - - - - - -	51	6,000 — —		
	Pay - D^{o} - - - - - -	52	10,000 — —		
16	Navy D^{o} - - - - - - -	59	25,000 — —		
19	D^{o} - - - - - - -	61	9,000 — —		
21	Pay D^{o} - - - - - - -	63	30,000 — —		
	D^{o} - - - - - - -	65	20,000 — —		
22	Bill - - - - - -	58	60 — —		
	C. Dundas's D^{o} - - - - - -	59	114 7 3		
25	- - - - - - -	61	40 — —		
28	Vict^{s} Branch - - - - - -	71	10,000 — —		
Sept^{r} 4	Pay D^{o} - - - - - - -	76	20,000 — —		
6	Navy D^{o} - - - - - - -	79	30,000 — —		
					170,234 7 3
				£.	554,913 15 10

CONTRA Cr 2887.

1800.			£. s. d.	£. s. d.
June 24.	By Balance brought from last Ledger	2030	- - -	12,398 17 1
26.	By Cash recd	1	80,000 — —	
	Do		30,000 — —	
28.	Recd of Wedderburn & Co. towards a final Divd on 1/2 Share of the Ship Melville Castle, for 5th & 6th Voyage	3	500 — —	
July 1.	Recd	5	26,000 — —	
2.	Do	7	34,000 — —	
5.	Do	10	50,000 — —	
	Do	11	999 19 11	
8.	Do	13	70 — —	
9.	A. Grahame on Smith & Co. remitted by the Drawer, by Order of Sir J. Stewart	14	800 — —	
	Recd		50 — —	
10.	The Midsr Divd on £.32,791. 13. 4. Consd 3 pr Cents		491 17 6	
15.	Do on £.6,680. — — India Stock		350 14 —	
				223,262 11 5
16.	Recd	21	20,000 — —	
	Do		20 000 — —	
18.	of Sir W. Lemon	24	157 10 —	
	Recd		30,000 — —	
22.	of	30	5 19 —	
	X back the Debit of 7th Instant		X 55 11 6	
26.	on	37	15 15 —	
	Recd		50,000 — —	
29.	Do	40	715 — —	
Augt 1.	a Yrs Paymt to 1st Augt on Renter's 1 Share of Drury Lane	38	24 15 —	
	Recd		50,000 — —	
9.	Do	51	20,000 — —	
14.	Do	56	50,000 — —	
				240,974 10 6
20.	Do	57	50,000 — —	
27.	Do	63	10,000 — —	
Septr 4.	Do	76	50,000 — —	
8.	Do	71	20,000 — —	
				130,000 — —
			£.	606,635 19 —

2888. - - Dr - - - - Alexander Trotter, Esqr - - - - - -

1800.			£. s. d.	£. s. d.
Septr 6.		Brot over - - -	2887 - - -	554,913 15 10
9.	To Cash paid Navy Branch - - - -		80 8,000 — —	
	Victs Branch - - - - - -		10,000 — —	
12.	Navy Do - - - - - - -		75 25,000 — —	
	Victs Do - - - - - - -		10,000 — —	
13	- - - - - - - -		82 30 — —	
17.	Navy Branch - - - - - -		79 5,000 — —	
18.	Do - - - - - - -		89 11,000 — —	
19.	Victs Branch - - - - - -		80 8,000 — —	
23.	Navy Do - - - - - - -		92 20,000 — —	
24.	Do - - - - - - -		85 15,000 — —	
	Pay Branch - - - - - -		4,000 — —	
25.	Navy Do - - - - - - -		96 10,000 — —	
26.	Pay Do - - - - - - -		88 20,000 — —	
27.	Navy Do - - - - - - -		98 20,000 — —	
Octr 1.	Do - - - - - - -		92 3,000 — —	
6.	- - - - - - - -		97 50 — —	
				169,080 — —
8.	Pay Branch - - - - - -		100 8,000 — —	
	Do - - - - - - -		101 20,000 — —	
9.	Navy Branch - - - - - -		112 20,000 — —	
10.	Do - - - - - - -		103 12,000 — —	
	Victs Do - - - - - - -		15,000 — —	
11.	Navy Do - - - - - - -		114 5,000 — —	
13.	Pay Do - - - - - - -		105 10,000 — —	
16.	- - - - - - - -		122 69 7 —	
20.	- - - - - - - -		111 42 — —	
21.	Him - - - - - - -		125 10 10 —	
23.	Do - - - - - - -		130 50 — —	
25.	Pay Branch - - - - - -		132 30,000 — —	
27.	Do - - - - - - -		121 100,000 — —	
	Do - - - - - - -		123 15,000 — —	
29.	- - - - - - - -		126 12 10 —	
	Mrs. Trotter's Acct - - - - -		100 — —	
31.	Him - - - - - - -		128 12 12 —	
Novr 4.	- - - - - - - -		142 18 18 —	
				235,315 17 —
	- - - - - - - -		42 16 10	
5.	Bill - - - - - - -		132 65 — —	
6.	Pay Branch - - - - - -		145 20,000 — —	
7.	Do - - - - - - -		135 20,000 — —	
8.	Do - - - - - - -		147 10,000 — —	
11.	Navy Bill, dated 10 Inst - £.10,131 5 —			
	Do - - Do - 5,065 12 —			
	Do - - Do - 5,065 12 —			
		20,262 9 —		
	Deduct 88 Dys Int to 7 Feby 1801	244 5 —		
			151 20,018 4 —	
12.	Pay Branch - - - - - -		140 10,000 — —	
	Navy Bill, dated 10th Inst - £.5,065 12 —			
	Do - - Do - 5,065 12 —			
		10,131 4 —		
	87 Days Int to 7 Feby 1801	120 14 8		
			141 10,010 9 4	
15.	Navy Branch - - - - - -		154 10,000 — —	
	Do - - - - - - -		156 15,000 — —	
				115,136 10 2
				1,074,446 — —

CONTRA Cr 2888.

1800.			£. s. d.
Septr 8.	Brought over	606,635 19 —	
9.	By Cash recd of Acct for the Debit of 30 June Bill	80	68 2 2
10.	Recd	73	40,000 — —
18.	Do	87	15,000 — —
19.	Do	80	5,000 — —
23.	Do	92	20,000 — —
	Of Mark Sprot	93	20,000 — —
25.	Recd	95	20,000 — —
26.	Do	87	30,000 — —
Octr 8.	Do	99	30,000 — —
9.	Do	111	17,500 — —
	Of Mark Sprot		12,500 — —
10.	Of Do	102	20,000 — —
	The Michs Divd on £. 2,142. 17. 2. Bank Stock		75 — —
			230,143 2 2
11.	Of Mark Sprot	113	10,000 — —
16.	The Michs Divd on £. 400 per Ann. being an Anny in our Name		200 — —
	Do on £. 4,650 Reduced 3 pr Cents.		69 15 —
	Do on £. 33,333. 6. 8. Do, in our Name		500 — —
21.	Recd	126	5,000 — —
25.	Do	131	30,000 — —
	Do		100,000 — —
27	Do	121	15,000 — —
28.	Do	133	1,000 — —
	Do		355 1 —
31.	Do	126	862 15 10
Novr 1.	The Mids Divd on £. 3,178. 7. India Stock, in Name of Rt Hble. Hy Dundas, 15 July	138	166 17 3
5.	Recd	132	30,000 — —
12.	Do	139	30,000 — —
15.	Do	155	20,000 — —
			243,154 9 1
		£.	1,079,933 10 3

2889. - - Dr - - ALEXANDER TROTTER, Esqr - - - - - - - - -

1800.			£.	s.	d.	£.	s.	d.
Novr 15.	- - - - - Brought over - -	2888	-	-	-	1,074,446	3	—
	To Cash paid Mrs. Trotter's Accot - - -	156	100	—	—			
17.	Navy Branch - - - - - - -	145	5,000	—	—			
19.	Pay Do - - - - - - - -	147	20,000	—	—			
	Do - - - - - - - - -	148	10,000	—	—			
20.	Navy Branch - - - - - - -	159	10,000	—	—			
24.	Do - - - - - - - -	151	10,000	—	—			
28.	- - - - - - -	155	43	7	—			
29.	Navy Branch - - - - - - -	167	10,000	—	—			
Decer 1.	Do - - - - - - - -	157	15,000	—	—			
	Victs Branch - - - - - - -		21,000	—	—			
	Navy Do - - - - - - -	159	15,000	—	—			
	Pay - Do - - - - - - -		2,000	—	—			
3.	- - - - - - -		2	5	—			
	Bill - - - - - - -		20	—	—			
	Victs Branch - - - - - - -	160	12,000	—	—			
	Navy Do - - - - - - -	161	10,000	—	—			
						140,165	12	—
6.	Do - - - - - - - -	174	5,000	—	—			
9.	Do - - - - - - - -	177	8,000	—	—			
	Victs. Do - - - - - - -		10,000	—	—			
	Him - - - - - - - -		7	7	—			
10.	- - - - - - -	165	4	8	3			
	- - - - - - -		25	13	6			
	Navy Branch - - - - - - -		10,000	—	—			
12.	Victs Branch - - - - - - -	167	10,000	—	—			
	Pay Branch - - - - - - -	168	100,000	—	—			
13.	Him - - - - - - - -	180	21	—	—			
15.	- - - - - - -	170	15	—	—			
17.	Mrs. Trotter's Acct - - - - - - -	171	100	—	—			
	Gco Swaffield - - - - - - -	172	30,000	—	—			
18.	- - - - - - -	185	31	10	—			
						173,204	18	9
19.	Him - - - - - - - -	174	26	5	—			
20.	G. S. Spry's Dft. - - - - - - -	188	15,000	—	—			
22.	Navy Branch - - - - - - -	177	10,000	—	—			
23.	Pay - Do - - - - - - - -	191	40,000	—	—			
24.	- - - - - - -	179	68	5	9			
	- - - - - - -		20	—	—			
27.	Mr. Lance - - - - - - -	180	400	—	—			
29.	Navy Branch - - - - - - -	196	21,000	—	—			
	The Sun Fire-Office, a Year's Premium & Duty on £. 8,300, to Xmas 1801, pr Rect -	197	20	10	—			
30.	W. Crain - - - - - - - -	186	201	17	3			
31.	- - - - - - -	199	70	—	—			
	Him - - - - - - - -	52	300	—	—			
						87,106	18	—
	To Balance carried forward - -	-	-	-	-	5,287	18	6
					£.	1,480,211	10	3

CONTRA Cr 2889.

1800.			£. s. d.	£. s. d.
Novr 15.		Brot over - -	2888 - - -	1,079,933 10 3
19.	By Cash receit - - - - - -		147 40,000 — —	
22.	Do - - - - - - - - -		161 15,000 — —	
29.	Do - - - - - - - - -		167 10,000 — —	
Decr 1.	Do - - - - - - - - -		156 20,000 — —	
2.	Do - - - - - - - - -		168 30,000 — —	
	Do - - - - - - - - -		- 20,000 — —	
4.	Do - - - - - - - - -		171 5,000 — —	
9.	Do - - - - - - - - -		176 20,000 — —	
12.	Do - - - - - - - - -		167 150,000 — —	
20.	Do - - - - - - - - -		188 40,000 — —	
23.	Do - - - - - - - - -		190 50,000 — —	
31.	Do - - - - - - - - -		197 278 — —	
				400,278 — —
			£.	1,480,211 10 3

2890. - - Dr - - - Alexander Trotter, Esqr = = = = =

1801.			£. s. d.	£. s. d.
Janr 2.	To Cash paid Mr. Coutts Trotter's Account - -	201	500 — —	
6.	Navy Branch - - - - - - -	191	50,000 — —	
	Do - - - - - - - -	192	20,000 — —	
10.	Do - - - - - - - -	195	15,000 — —	
	Do - - - - - - - -	-	20,000 — —	
12.	Mrs. Trotter's Accot - - - - -	210	100 — —	
14.	Prime Cost of Freight to the West Indies, Island Duties, & Insurance out & home, on 3 Pipes of Madeira £. 184 10 10 Already paid in advance - 150 0 0	213	34 10 10	
	Hy Miller for Freight to England, Duties & clearing at the Excise and Customs - -		122 7 —	
28.	Navy Branch - - - - - -	3	10,000 — —	
Feby 3.	The Rt Hble Hy Dundas - - - -	225	875 — —	
6.	Mrs. L, Trotter's Accot - - - -	14	100 — —	
				116,731 17 10
9.	Navy Branch - - - - - -	16	25,000 — —	
12.	Do - - - - - - - -	8	10,000 — —	
	Victg Do - - - - - - -	-	20,000 — —	
14.	C. Dundas's Bill - - - - - -	20	114 7 3	
16.	Jas White's Dft - - - - - -	10	200 — —	
	Lady A. Packet - - - - - -	11	16 — —	
20.	Mrs. Trotter's Accot - - - - -	15	100 — —	
	The Bank, the 1st Paymt of 10 pr Ct on £. 10,000. Omnn -		1,000 — —	
28.	Him - - - - - - - -	33	40,000 — —	
March 12.	Navy Branch - - - - - -	44	5,000 — —	
13.	Mrs. Trotter's Acct - - - - -	31	100 — —	
14.	Pay Branch - - - - - -	46	50,000 — —	
16.	Full Paymt on £. 10,000. Omnium £. 9,000. o. o. Disct 332 17 6	33	8,667 2 6	
20.	Mr. Dundas - - - - - -	37	135 — —	
	Mrs. Trotter's Accot - - - - -	38	100 — —	
23.	Navy Branch - - - - - -	39	26,000 — —	
24.	Do - - - - - - - -	53	15,000 — —	
26.	Victg Branch - - - - - -	55	5,000 — —	
				206,432 9 9
	Navy Do - - - - - - - -	-	30,000 — —	
28.	Do - - - - - - - -	60	20,000 — —	
April 2.	Do - - - - - - - -	63	44,900 — —	
	Pay Branch - - - - - -	-	20,000 — —	
	Rt Hble Hy Dundas - - - - -	64	100 — —	
8.	Bearer - - - - - - -	68	9 9 —	
10.	Victg Branch - - - - - -	71	10,000 — —	
	Navy Do - - - - - - -	72	20,000 — —	
				145,009 9 —
			£.	468,173 16 7

CONTRA Cr 2890.

				£. s. d.	£. s. d.
1800. Decr 31.	By Balance brought forward	2889			5,287 18 6
1801. Jany 6.	By Cash recd	191	30,000 — —		
	Do		10,000 — —		
7.	Do	205	30,000 — —		
9.	The Xmas Divd on £. 32,791. 13. 4. Consd 3 pr Cents.		491 17 —		
10.	Recd	196	30,000 — —		
	The Xmas Divd on £. 6,680 India Stock		350 14 —		
	6 Mo. Payt to 1 Novr 1800, on £. 1,500 Impl Anns in our Name		750 — —		
27.	Of Mark Sprot	218	10,000 — —		
Feby 7.	Navy Bill	1	5,065 12 —		
	Do		5,065 12 —		
	Do		5,065 12 —		
	Do		5,065 12 —		
	Do		10,131 5 —		
					141,986 4 6
11.	Recd	17	25,000 — —		
12.	A Year's Divd on £. 12,430 Consd 3 pr Cents. to Xmas last	7	372 18 —		
	Do on £. 5,311 Redd 3 pr Cents. to Michs last		159 6 6		
20.	Of Coll Jas Forbes in Paymt of his Note of Sept per £. 200 & Int.	13	223 18 4		
21.	The Xmas Divd on £. 13,500 India Stock, in Names of T. Coutts, E. Antrobus, & C. Trotter	27	708 15 —		
	Do on £. 3,178. 7. Do in Name of the Rt Hble Hy Dundas		166 17 3		
March 2.	Recd	20	45,000 — —		
5.	Of Him the last Xmas Divd on £. 8,000 Consd 3 per Cents.	37	120 — —		
13.	Recd	30	50,000 — —		
14.	Do	45	15,000 — —		
					136,751 15 1
17.	£. 10,000 Omnium in full £. 10,000 — —				
	Premm 2 ¼ per Cent. 225 — —				
	10,225 — —				
	Deduct Discount to this Day 331 12 6				
	9,893 7 6				
	Brokerage 12 10 —				
		47	9,880 17 6		
21.	Recd	39	14,500 — —		
25.	Do	41	15,000 — —		
26.	Do	56	30,000 — —		
28.	Do	58	20,000 — —		
30.	Of the Paymt of Exchequr Bills for £. 2,600, dated 10 Augt 99 & 594 Dys Int. £. 2,825 4 6				
	New Bills 2,600 — —				
		45	225 4 6		
April 2.	Recd	63	20,000 — —		
	Do		44,900 — —		
8.	Do	67	198 17 6		
9.	Do	54	14,080 — —		
	The Lady-day Divd on £. 2,142. 17. 2. Bank Stock		75 — —		
10.	Recd	71	16,000 — —		
					184,779 19 6
				£.	468,805 17 7

2891. - - Dr - - - - ALEXANDER TROTTER, Esqr - - - - - - -

1801.			£. s. d.	£. s. d.
April 10.	- - - - - - - Brot over - - - - -	2890	- - -	468,173 16 7
15.	To Cash paid Pay Branch - - - - -	77	50,000 — —	
20.	Navy Branch - - - - - -	82	10,000 — —	
23.	Mrs. Trotter's Acct - - - - - -	70	100 — —	
27.	Pay Branch - - - - - - - -	90	5,000 — —	
	- - Do - - - - - - - -		20,000 — —	
	Navy Branch - - - - - - -		13,000 — —	
May 6.	Mrs. Trotter's Acct - - - - - -	101	100 — —	
7.	Pay Branch - - - - - - -	83	10,000 — —	
9.	Mr. Coutts Trotter's Acct - - - - -	87	800 — —	
13.	Navy Branch - - - - - - -	105	13,000 — —	
19.	- - - - - - - -	94	31 10 —	
28.	Navy Branch - - - - - - -	102	9,000 — —	
June 1.	- - Do - - - - - - - -	121	15,000 — —	
5.	Mrs. Trotter's Acct - - - - - -	125	100 — —	
8.	Bill - - - - - - -	127	20 — —	
9.	- - - - - - - -	115	4 14 6	146,156 4 6
13.	Navy Branch - - - - - - -	117	20,000 — —	
	Victs Do - - - - - - -	119	5,000 — —	
16.	Navy Do - - - - - - - -	120	5,000 — —	
	- - Do - - - - - - - -	121	22,000 — —	
	Sir Jas Fowlis - - - - - -		14,357 7 3	
	Mrs. Trotter's Acct - - - - - -		100 — —	
18.	Navy Branch - - - - - - -	124	20,000 — —	
19.	- - Do - - - - - - - -	136	10,000 — —	
20.	- - Do - - - - - - - -	127	4,000 — —	
23.	Travs Expences - - - - - - -	129	50 — —	
				100,507 7 3
24.	Balance carried to New Ledger - - -	3302	- - -	341 5 6
			£.	715,178 13 10

CONTRA C^r 2891.

1801.			£. s. d.	£. s. d.
April 10.	Brot over	2890		468,805 17 7
11.	By Cash recd the Lady-day Divd on £.9,961 Redd 3 pr Cents.		149 8 3	
	Do - on £.400 Long Anns in our Name		200 — —	
15.	Recd	76	60,000 — —	
	The Lady-day divd on £.33,333. 6. 8. redd 3 pr Cents. (11th Inst.) in our Name		500 — —	
27.	Recd	89	40,000 — —	
30.	J. Ayent - on Masterman & Co.	75	100 — —	
	Do - on - Do		— —	
May 7.	Recd	82	20,000 — —	
15.	of Accot	107	50 — —	
25.	Recd	115	10,000 — —	
30.	Do	105	15,000 — —	
June 12.	Do	130	30,000 — —	
16.	Do	120	40,000 — —	
	of Mr. Sprot		30,000 — —	
19.	R. Abraham - on Robarts & Co.	136	273 8 —	
				246,372 16 3
			£.	715,178 13 10

3302. - - Dr - - - ALEXANDER TROTTER, Esqr - - - - - - -

1801.			£. s. d.	£. s. d.
June 29.	To Cash paid - - - - - - -	4	69 17 —	
30.	Mrs. Trotter's Acct - - - - -	7	200 — —	
July 2.	Mr. Hutton - - - - - - -	8	100 — —	
	Rt Honble. Hy Dundas - - - - -	10	258 — —	
4.	Navy Branch - - - - - -	12	30,000 — —	
	The Sun Fire-Office for the additional Insurance of £. 4300 on House, Offices, & Stables, at Blackheath - - - - - -	13	31 13 6	
	Navy Branch - - - - - -		8,000 — —	
15.	Pay Do - - - - - - -	23	30,000 — —	
	Half of Bill, drawn by order of		54 12 6	
16.	Pay Branch - - - - - - -	26	40,000 — —	
18.	Navy Do - - - - - - -	29	10,000 — —	
20.	Do - - - - - - - -	28	5,000 — —	
21.	Victs Branch - - - - - -	32	15,000 — —	
	Navy Do - - - - - - -		10,000 — —	
27.	Victs Do - - - - - - -	37	3,000 — —	
				151,714 3 —
Augt 3.	Rt Trotter's Bill - - - - - -	43	2,500 — —	
	Victs Branch - - - - - -	44	5,000 — —	
	Navy Branch - - - - - -		10,000 — —	
4.	Do - - - - - - - -	45	25,000 — —	
5.	Do - - - - - - - -	46	20,000 — —	
7.	Do - - - - - - - -	48	5,000 — —	
8.	Power of Attorney for Accl Divd & Sale of Navy 5 pr Cents.	50	— 16 6	
13.	C. Dundas's Bill - - - - - -	55	114 7 3	
18.	Navy Branch - - - - - -	58	22,000 — —	
	Pay Do - - - - - - -	59	8,000 — —	
19.	& pr Recpt - -	57	10 14 —	
22.	Navy Branch - - - - - -	62	20,000 — —	
27.	Do - - - - - - - -	66	25,000 — —	
31.	Pay Branch - - - - - -		65,000 — —	
Sept 11.	Do - - - - - - - -	72	30,000 — —	
12.	- - - - - -	77	40 — —	
	Robt Trotter's Bill - - - - -		1,000 — —	
14.	Pay Branch - - - - - -	74	20,000 — —	
				258,665 17 9
16.	Do - - - - - - - -	76	25,000 — —	
17.	Do - - - - - - - -	81	100,000 — —	
18.	Him - - - - - - - -	78	10 10 —	
19.	Navy Branch - - - - - -	82	15,000 — —	
	Victs Do - - - - - - -		5,000 — —	
21.	Navy Do - - - - - - -	79	12,000 — —	
22.	Victs Do - - - - - - -	84	9,000 — —	
	Navy Do - - - - - - -	85	18,000 — —	
	Pay Do - - - - - - -		30,000 — —	
	Navy Do - - - - - - -		2,000 — —	
23.	Do - - - - - - - -	81	9,000 — —	
24.	- - - - - - -	89	80 17 —	
26.	1/3° of Bill for £. 100. 16. for one Hogshead of Scrial Wine - - -	90	33 12 —	
29.	Him - - - - - - - -	93	60 — —	
				225,184 19 —
			£.	635,564 19 9

- - - - - - - - - - - - CONTRA - - - - Cr - - 3302.

1801.			£. s. d.	£. s. d.
June 24.	By Balance brought from last Ledger - - -	2891	- - -	341 5 6
27.	By Cash rece[d] - - - - - - -	3	215 — —	
July 4.	D° - - - - - - - -	11	40,000 — —	
8.	Div[d] on 1/16 Share of the Lady Arabella Packet	13	15 — —	
10.	on - - - - - -	15	50 — —	
	Cash rece[d] 6 Mo[s] Div[d] to 1 May last on £. 1,500 Imperial Annuities in our Name - - -		750 — —	
11.	of Mr. Coutts Trotter's Acco[t] - - - -	18	513 — 3	
	of - - D° - - - - - -		806 18 1	
14.	of Wedderburn & C.° on Acco[t] of a final Div[d] on 1/16 Share of the Ship Melville Castle for the 5th & 6th Voyages - -	22	500 — —	
15.	Rece[d] - - - - - - - - -	20	60,000 — —	
	The Mids[r] Div[d] on £. 8,000 East India Stock in the Names of T. Coutts, E. Antrobus & C. Trotter		420 — —	103,269 18 4
	D° on £. 3,178. 7. D° in the Name of the R[t] Hble. H[y] Dundas - -		166 17 3	
	D° on £. 6,680 Ditto - - - -		350 14 —	
16.	Rece[d] - - - - - - - ✠	24	20,000 — —	
18.	At the Sun Fire-Office ½ Y[rs] Premium & Duty allowed on old Policy of Insurance p[r] £. 8,300 insured on House, Offices, and Furniture, at Somerset Place and Blackheath - - -	27	10 5 —	
20.	Rece[d] - - - - - - - -		25,000 — —	
Aug[t] 1.	D° - - - - - - - ✠	43	6,000 — —	
	a Year's Payment on 1 Renter's Share of Drury Lane Theatre -	59	24 15 —	
3.	Rece[d] - - - - - - - ✠	43	20,000 — —	
4.	D° - - - - - - - -	45	25,000 — —	
5.	D° - - - - - - - -		20,000 — —	
6.	The Mids[r] Div[d] on £. 107. 2. 10. Navy 5 p[r] Cents	48	2 13 6	
17.	Rece[d] - - - - - - - -	54	30,000 — —	
18.	D° - - - - - - - -	50	10,000 — —	
				156,555 4 9
22.	D° - - - - - - - -	62	20,000 — —	
	D° - - - - - - - -		5,000 — —	
27.	D° - - - - - - - -	65	10,000 — —	
	D° - - - - - - - ✠		25,000 — —	
29.	D° - - - - - - - -	67	40,000 — —	
Sept[r] 7.	D° - - - - - - - ✠	69	20,000 — —	
9.	D° - - - - - - - ✠	71	31,000 — —	
10.	Mansfield & C° on Ourselves - - -	73	2,500 — —	
14.	Rece[d] - - - - - - - ✠	74	25,000 — —	
16.	D° - - - - - - -	70	110,000 — —	
	£. 40,000.			
19.	D° - - - - - - - -	82	10,000 — —	
21.	D° - - - - - - - -	78	30,000 — —	
	D° - - - - - - - -		30,000 — —	
22.	D° - - - - - - - -	84	20,000 — —	
30.	£. 107. 2. 10. Navy 5 p[r] C[ts] a. 94 5/8 p[r] C[t] £. 101 7 8			
	Brokerage - — 2 8	114	101 5 —	378,601 5 —
			£.	638,767 13 7

3303. - - - Dr - - - Alexander Trotter, Esqr - - - - - - -

1801.				£. s. d.	£. s. d.
Septr 29.	- - - - - Brot over - -	3302	- - -	635,564 19 9	
Octr 2.	To Cash paid - - - - - -	39	16 13 4		
3.	Navy Branch - - - - - -	98	13,000 — —		
	Do - - - - - - -	90	3,000 — —		
	Him - - - - - - -	91	31 10 —		
	Money Chest - - - - - -		25,000 — —		
6.	Mrs. Trotter's Acct - - - - -	145	200 — —		
7.	Pay Branch - - - - - -	93	90,000 — —		
12.	Do - - - - - - -	97	5,000 — —		
13.	Money Chest - - - - - -	106	5,000 — —		
	Victs Branch - - - - - -	106	10,000 — —		
15.	- - - - - - -	109	50 6 8		
	Pay Branch - - - - - -	110	80,000 — —		
16.	Him - - - - - - -	103	20 — —		
17.	Lance - - - - - - -	112	400 — —		
24.	Pay Branch - - - - - -	120	30,000 — —		
26.	Mr. Slade's Acct - - - - -	117	8,000 — —		
27.	G. Swaffield - - - - - -	124	15,000 — —		
	Navy Branch - - - - - -		30,000 — —		
					314,718 10 —
28.	Mr. Slade's Acct - - - - -	119	28,000 — —		
29.	Him - - - - - - -	128	15,500 — —		
30.	Power of Atty to the Bank of Philadelphia to receive Divs on 6 pr Ct deferred Stock - -	123	— 10 —		
Novr 5.	Pay Branch - - - - - -	136	40,000 — —		
	- - - - - - -	157	51 — —		
9.	Mr. Spencer - - - - - -	132	136 10 —		
12.	Mrs. Trotter's Acct - - - - -	144	200 — —		
14.	Pay Branch - - - - - -	146	5,000 — —		
17.	Rt Trotter's Bill to Mansfield & Co - -	149	10,000 — —		
25.	Navy Branch - - - - - -		36,000 — —		
	Victs Do - - - - - -		12,000 — —		
	Rt Honble Chas Bragge - - - -		101 8 6		
28.	Pay Branch - - - - - -	163	2,500 — —		
30.	Him - - - - - - -	153	100,000 — —		
Decr 1.	Pay Branch - - - - - -	165	116,000 — —		
	The first paymt of 25 per Ct on his Subscription of 50 pr Cent. on £. 100,000 Exchr Bills -	29	12,500 — —		377,989 8 6
3.	Victs Branch - - - - - -	167	15,000 — —		
	Navy Do - - - - - -		20,000 — —		
	Pay Do - - - - - -	169	3,000 — —		
4.	Victs Do - - - - - -	159	7,000 — —		
5.	Materials bought at Kew - - - -	170	10 19 6		
7.	- - - - - - -	161	20 — —		
9.	Stirt & Co - - - - - -	164	138 19 7		
10.	Cash - - - - - - -	176	10 — —		
	Mrs. L. Trotter's Acct - - - -		200 — —		
	Cash - - - - - - -		20 — —		
11.	Pay Branch - - - - - -	167	25,000 — —		
14.	- - - - - - -	160	7 16 6		
	Navy Branch - - - - - -		9,000 — —		
	- Do - - - - - -		16,000 — —		
18.	Skinner & Co - - - - - -	172	155 — —		
	Mrs. Trotter's Acct - - - - -	173	200 — —		
					95,762 15 7
				£.	1,424,035 13 10

CONTRA Cr 3303.

1801.			£. s. d.	£. s. d.
Septr 3.	Brot over	3302		638,767 13 7
	By Cash reced for the Midsr Divd on £. 18,687. 10. Consd 3 pr Cents.	86	280 6 3	
Octr 1.	Reced	95	10,000 — —	
3.	Do	97	30,000 — —	
7.	Do	92	90,000 — —	
	Do	94	215 — —	
10.	Do	102	20,000 — —	
	The Michs Divd on £. 2,142. 17. 2. Bank Stock		75 — —	
13.	Reced	105	25,000 — —	
15.	Do	108	80,900 — —	
17.	Do on £. 400 Long Anns in our Name for Mark Sprot, subjt to A. Trotter on T. Wilson		200 — —	
	Do on £. 9,961. 3 pr Cents. Reduced		149 8 3	
	Do on £. 33,333. 6. 8. Do in our Name		500 — —	
23.	Reced	110	35,000 — —	
				291,419 14 6
26.	Do	113	50,000 — —	
29.	Do	126	18,000 — —	
Novr 4.	Do	127	40,000 — —	
21.	Do	155	10,000 — —	
24.	Do	157	3,000 — —	
25.	Do	149	50,000 — —	
30.	Do	154	228,500 — —	
Decer 2.	Do	156	35,000 — —	
3.	Do	167	10,000 — —	
	Do		100 — —	
11.	Do	166	50,000 — —	
17.	Do	182	11,500 — —	
				506,100 — —
			£.	1,436,287 8 1

3304. - - Dr - - - ALEXANDER TROTTER, Esqr - - - - - -

				£. s. d.	£. s. d.
1801.					
Decr 18.	Brot over - -		3303	- - -	1,424,035 13 10
19.	To Cash paid Pay Branch - - - - -		183	10,000 — —	
21.	- - - - - - - -		175	73 3 —	
	- - - - - - - -			60 — —	
	- - - - - - - -			48 10 —	
22.	- - - - - - - -		186	16 2 —	
28.	- - - - - - - -		191	45 — —	
29.	Cash - - - - - - - -		181	30 — —	
	- - - - - - - -			81 1 —	
30.	- - - - - - - -		194	42 — —	
31.	Cash - - - - - - - -		183	40 — —	
	Pay Branch - - - - - - -		184	18,000 — —	
					28,435 16 —
					1,452,471 9 10
1801.					
Decr 31.	To Balance brought forward - - - -			- - £.	14,480 — 1
1802.					
Jany 2.	To Cash paid Navy Branch - - - -		187	10,000 — —	
5.	Do - - - - - - -		188	10,000 — —	
6.	Acct - - - - - -		198	50 — —	
	Rt Honble Dudley Ryder - - - -		200	597 14 10	
	Rt Honble Chas Bragge - - - - -			402 5 2	
13.	Cash - - - - - - - -		206	200 — —	
	Bill - - - - - - - -			41 1 9	
	Mrs Trotter's Acct - - - - -			300 — —	
20.	Navy Branch - - - - - -		206	50,000 — —	
26.	Cash - - - - - - - -		225	10 10 —	
	Bill - - - - - - -		226	51 — —	
	Navy Branch - - - - - -		229	20,000 — —	
30.	Coutts Trotter's Acct - - - - -		5	500 — —	
	Pay Branch - - - - - - -			10,000 — —	
Feby 1.	Cash - - - - - - - -		220	12 — —	
2.	Skinner & Co - - - - - -		6	629 13 6	
					102,794 5 3
	Cash - - - - - - - -		7	20 — —	
	Navy Branch - - - - - -		8	10,000 — —	
3.	Mr. Dundas - - - - - - -		224	266 13 4	
11.	Mr. Slade's Acct - - - - - -		17	12,000 — —	
12.	- - - - - - - -		8	42 19 2	
13.	Navy Branch - - - - - -		18	12,000 — —	
	- - - - - - - -		19	50 — —	
15.	C. Dundas's Bill - - - - - -		10	114 7 3	
	Navy Branch - - - - - -			15,000 — —	
16.	Do - - - - - - - -		20	4,000 — —	
20.	Him - - - - - - - -		25	10 10 —	
26.	Navy Branch - - - - - -		19	10,000 — —	
27.	Pay Do - - - - - - - -		32	19,000 — —	
March 1.	Rt Trotter's Bill - - - - - -		22	1,000 — —	
	Cash - - - - - - - -		23	15 15 —	
					83 520 4 9
				£.	200,794 10 1

- - - - - - - - - - - - CONTRA - - - - - Cr - - 3304.

1801.			£. s. d.	£. s. d.
Decr 17.	- - - - - - - - - - - Brot over - -	3303	- - -	1,436,287 8 1
22.	By Cash recd of the Paymt of Exchequr Bills Int. on £. 100,000. Exchequr Bills funded for Mark Sprot, Esqr viz.			
	39 Days to Novr on £. 26,000.			
	dated 20th October 1801 - - £. 147 17 6			
	29 Do to Do on £. 50,000. 30th Do - 211 9 2			
	17 Do to Do on £. 24,000. 11th Novr - 59 10 0			
		186	418 16 8	
31.	Recd - - - - - - - - -	183	70 5 —	
	Do - - - - - - - - -		1,215 — —	
				1,704 1 8
	By Balance carried forward - -	-	- - -	14,480 — 1
			£.	1,452,471 9 10

1802.				
Jany 2.	By Cash recd - - - - - - - -	185	15,000 — —	
	Do - - - - - - - - -		20,000 — —	
7.	Do - - - - - - - - -	170	15 — —	
12.	The Xmas Divd on £. 53,221. 13. 4. Consl. -		798 6 6	
	6 Mos. Divd to 1st Novr 1801 on £. 1,500.			
	Impl Anns in our Name - - - -		750 — —	
	The Xmas Do on 3,178. 7. E. India Stock in Name of Rt Hble Hy Dundas - -		166 17 3	
	Do on £. 8,000. India Stock in Names of T. Coutts, E. Antrobus, & C. Trotter -		420 — —	
	Do on £. 6,680. - Do - - - -		350 14 —	
13.	Recd - - - - - - - -	206	200 — —	
16.	Do - - - - - - - -	213	2,500 — —	
19.	Do - - - - - - - -	216	50,000 — —	
21.	Do - - - - - - - -	219	20,000 — —	
				110,203 17 9
26.	Robt Trotter on Ourselves - - - -	225	200 — —	
30.	Recd - - - - - - - -	3	10,000 — —	
Feby 1.	Do - - - - - - - -	219	10,000 — —	
	Do - - - - - - - -	-	100 — —	
11.	Do - - - - - - - -	16	20,000 — —	
15.	Do - - - - - - - -	10	20,000 — —	
25.	Do - - - - - - - -	28	30,000 — —	
				90,300 — —
			£.	200,500 17 9

3305. - - Dr - - - ALEXANDER TROTTER, Esq[r] - - - - - -

1802.			£. s. d.	£. s. d.
March 1.		Brot over - -	3304 - - -	200,794 10 1
6.	To Cash paid - - - - - - -		37 84 — —	
8.	Navy Branch - - - - - - -		28 12,000 — —	
	Pay Branch - - - - - - -		- 5,000 — —	
	Do - - - - - - - -		29 12,000 — —	
	- - - - - - - -		- 10 10 —	
	Contra - - - - - - -		- 118 — —	
13.	Pay Branch - - - - - - -		43 20,000 — —	
15.	Navy Do - - - - - - -		34 10,000 — —	
16.	- - - - - - - -		45 14 11 10	
	- - - - - - - -		19 10 6	
25.	- - - - - - - -		53 50 — —	
29.	Mr. Dundas - - - - - -		44 100 — —	
	The Honble Chas Bragge - - - -		895 14 6	
30.	Henry Dundas's Bill to Forbes & Co. - -		55 100 — —	
				60,392 6 10
31.	Navy Branch - - - - - -		45 5,000 — —	
April 6.	George Swaffield - - - - - -		62 10,000 — —	
	Mr. Dundas - - - - - - -		100 — —	
8.	Cash - - - - - - - -		64 10 10 —	
	Do - - - - - - - -		30 — —	
10.	Him - - - - - - - -		65 10 — —	
15.	For £. 323 12. 6. Consd 3 per Cent. in John Sinclair's Name, a. 77 ¼ pr Cent.		73 250 — —	
19.	Pay Branch - - - - - - -		74 40,000 — —	
23.	Mrs. Trotter's Accot - - - - -		78 300 — —	
24.	Him - - - - - - - -		70 15 — —	
May 8.	pr Ret. - - - - -		86 11 1 —	
	Mr. Dundas - - - - - -		87 100 — —	
12.	Him - - - - - - - -		99 12 — —	
22.	Do - - - - - - - -		100 21 — —	
25.	Bill - - - - - - -		102 30 — —	
	Mrs. Lillias Trotter's Accot - - -		104 200 — —	
26.	Pay Branch - - - - - - -		111 8,000 — —	
				64,089 11 —
June 5.	- - - - - - - -		120 39 7 3	
9.	Robt Trotter's Bill - - - - -		118 1,000 — —	
	- - - - - - - -		3 12 1	
18.	Chas Bragge - - - - - -		125 1,000 — —	
	Archd Elliott - - - - - -		126 100 — —	
	Do - - - - - - - -		- 120 — —	
21.	Mrs. Trotter's Account - - - -		129 300 — —	
23.	Thos Wilson's Dft to Pay Branch - - -		130 40,000 — —	
24.	The Sun Fire-Office a Yrs Premium & Duty on Insurance for £. 12,600. to Midsr 1803 - -		137 31 13 6	
				42,594 12 10
	To Balance carried to New Ledger - -		3299 - - -	2,512 15 7
			£.	370,383 16 4

- - - - - - - - - - - - CONTRA - - - - Cr - - 3305.

			£. s. d.	£. s. d.
1802.				
Feby 25.	- - - - - - Brot over - - -	3304	- - -	200,500 17 9
5.	By Cash - - - - - - - -	26	118 — —	
6.	Do - - - - - - - - -	37	30,000 — —	
12.	Do - - - - - - - - -	32	25,000 — —	
13.	Do - - - - - - - - -	43	10,000 — —	
27.	Do - - - - - - - - -	53	10,000 — —	
29.	Do - - - - - - - - -	43	1,000 — —	
April 5.	The Lady-day Divd on £.2,142. 17. 2. Bank Stock		75 — —	
	Received - - - - - - - -	49	215 — —	
8.	The Lady-day Divd on £.10,000. Redd 3 pr Cents		150 — —	
	Do - on £.130,004. 4 pr Cents in our Name		2,600 — —	
14.	Do - on £.34,000. Red. 3 pr Cents in Do -		510 — —	
17.	Recd - - - - - - - - -	62	25,000 — —	
	Do - - - - - - - - -		20,000 — —	
				124,668 — —
May 27.	Do - - - - - - - - -	104	4,000 — —	
June 9.	Do - - - - - - - - -	118	1,214 18 7	
22.	Do - - - - - - - - -	133	40,000 — —	
				45,214 18 7
			£.	370,383 16 4

3299. - - Dr - - - ALEXANDER TROTTER, Esqr - - - - -

1802.			£.	s.	d.
June 25.	To Cash paid John Davies - - - -	1	100	—	—
26.	Bill - - - - -	1	20	—	—
30.	Thomas Wilson's Draft to Navy Branch - -	8	12,000	—	—
	Do - - Do to Victs Do - -		12,000	—	—
	Do - - Do to Pay Do - -		10,000	—	—
July 1.	Do - - Do to - Do - - -	7	6,000	—	—
	Navy Branch - - - - - -	9	50,000	—	—
7.	Coutts Trotter's Acct - - - - -	14	5,000	—	—
17.	Pay Branch - - - - - - -	29	5,000	—	—

- - - - - - - - - - - CONTRA - - - - Cr - - 3299

1802.				£. s. d.	£. s. d.
June 24.	By Balance brot from laſt Ledger - - -	3305	- - -	2,512 15 7
25.	By Caſh received - - - - - - -	1	40,000 — —	
30.	Do - - - - - - - - -	6	50,300 — —	
	Do - - - - - - - - -		15 — —	
July 6.	Do - - - - - - - - ✠	13	3,000 — —	

No. 27.

EXTRACT FROM THE

ACCOUNT

OF

ALEXANDER TROTTER, Esqre

With the Houſe of Meſſrs. Thomas Coutts and Company,

entitled,

His Separate Account.

✠ Wherever this Mark occurs in the Account, it denotes that the Sum carried out was received immediately from the Bank of England, by the Drafts of Mr. Alexander Trotter, Paymaſter of the Navy.

Separate Account.

1228. - - Dr - - - ALEXANDER TROTTER, Esqr - - - - - -

1789.			£.	s.	d.	£.	s.	d.
Feby 27.	- - - - - - - Brot over - - - - -	1227	-	-	-	35,931	19	6
April 27.	To Cash paid Mr. Sprott - - - - - -	191	3,369	12	7	3,369	12	7
June 24.	To Balance carrd to New Ledger - - - - -	1283	-	-	-	1,675	1	6
					£.	40,976	13	7

- - - - - - - - - - - CONTRA - - - - - Cr - - 1228.

1789			£.	s.	d.	£.	s.	d.
Feby 28.	Brot over - - -	1227	-	-	-	36,174	10	7
Apl 25.	By Cash recd - - - - - ✠	175	3,500	—	—			
June 18.	Hastings & Co. on India Co. £ 1,132 6, 1. & 3 Years Int - - - - - - -	74	1,302	3	—	4,802	3	0
					£.	40,976	13	7

Separate Account.

1283. - - Dr - - Alexander Trotter, Esqr - - - - - - -

1789.			£. s. d.	£. s. d.
July 4.	To Cash paid Henry Dundas - - -	25	1,764 13 1	
16.	Do - - - - - - - - -	56	300 — —	
18.	Robt Trotter's Bill to Sir Wm Forbes & Co. -	61	4,000 — —	
27.	Mr. Sprott - - - - - - -	71	3,385 12 10	
28.	Mr. Dundas - - - - - - -	85	1,500 — —	
Augt 27.	Henry Dundas - - - - - -	153	10,507 10 —	
Septr 18.	His private Acct - - - - -	179	595 — —	
				22,053 1 8
Decr 31.	To Balance carrd forwd - - - - -	1283		347 4 5
			£.	22,400 6 1

Examined & settled this Account with Messrs Thomas Coutts & Co. of which I approve, the Balance in my Favour 31st Decr 1789, Three hundred and forty-seven Pounds 4/5 being carried to my Credit in a new Acct & I have recd the Vouchers.

Alexr Trotter.

1790.				
Apl 13.	To Cash paid Mr. Sprott - - - -	192	6,000 — —	
May 27.	Mr. Dundas - - - - - -	90	6,302 10 —	
				12,302 10 —

CONTRA — C[r] — 1283.

				£. s. d.	£. s. d.
1789.					
June 24.	By Balance brot from laft Ledger		1228	- - -	1,675 1 6
July 4.	By Caſh recd		25	6,000 — —	
9.	W. Haſting's Bill on the India Co° £. 694. 15. 10. & 3 Yrs Int		56	799 0 3	
27.	Recd		71	1,000 — —	
28.	a Years Int on Bill on the India Co° pr £. 1,045. 6. 10. to 28th Oct laſt		82	52 5 4	
	Recd		83	1,500 — —	
Aug[t] 8.	D. Staig on Kinlock & Co.		110	1,500 — —	
10.	for £. 5,000 Exch[r] Bills dated 29th July 1783, with 373 days Int to 6 Inſt £. 5,194 5 5				
	deduct for New Bills 5,000 — —				
			103	194 5 5	
	Moncrieff & Co. on us		104	100 — —	
	A. Smith on D°			200 — —	
13.	on D°		121	81 17 10	
					11,427 8 10
	T. Stewart on Kinlock & Co.			148 1 0	
14.	A. Simpſon on Newnham & Co.		111	100 — —	
	D° on D°			150 — —	
	on			75 18 6	
15.	J. Fyffe on Tod & Co.		126	100 — —	
	W. Inglis on D°			262 2 —	
	J. Forſyth on Kinlock & Co.			116 3 6	
18.			129	32 19 0	
22.	Moncrieff & Co. on us		140	150 — —	
	for £. 2,000 Exr Bills dated 4th Inſt £. s. d.				
	wth 16 days Int 2,003 6 8				
	Prem. 56 p Ct 56 0 0				
	2,059 6 8				
	Brokerage 1 — —				
			141	2,058 6 8	
25.	for £. 3,000 do do wth 19 days Int £. 3,005 18 9				
	Prem. 56. p. Cent. 84 0 0				
	3,089 18 9				
	Brokerage 1 10 0				3,193 10 8
			146	3,088 8 9	
27.	A. Simpſon on Newnham & Co.		150	111 5 0	
	Recd			2,500 — —	
28.	Allan & Co. on Whitehead & Co.		140	120 — —	
31.	Moncrieff & Co. on us		143	137 6 —	
Sept[r] 10.	on		179	95 — —	
Dec[r] 31.	1 Years Int on Bill on the India Co. pr £. 1,045. 6. 10. to 25 Oct[r]		166	52 5 4	6,104 5 1
				£.	22,400 6 1

1789.					
Dec[r] 31.	By Balance brot forwd		1283	- - -	317 4 5
1790.					
Apr 12.	By Caſh recd		215	6,000 — —	

No. 28.

AN ABSTRACT OF THE

ACCOUNT

OF

ALEXANDER TROTTER, Esq^re

With the Houſe of Meſſrs. Tho^s Coutts and Company,

entitled,

His Account as Paymaſter:

In which the Total of the Sums charged as Fees in each Year is inſerted, inſtead of the ſeveral Entries of the particular Sums ſtated in the Account.

1100. - - Dr - - - ALEXANDER TROTTER, Esqr - - - - - -
Paymaſter of the Navy.

1786.				£.	s.	d.	£.	s.	d.
Jany 10.	To Caſh paid Arch. Douglas - - - -	182	291	7	2				
12.	George Forſter - - - - - -	186	110	—	—				
17.	Do - - - - - - - -	194	30	—	—				
20.	Do - - - - - - - -	170	17	18	6				
23.	Do - - - - - - - -	175	1	18	—				
28.	Alexr Trotter - - - - - -	222	2,200	—	—				
	Geo. Forſter - - - - - -		21	16	—				
Feby 2.	Alexr Trotter - - - - - -	3	2,000	—	—				
3.	George Forſter - - - - - -	201	148	10	—				
8.	Do - - - - - - - -	212	9	—	—				
Mar. 7.	Do - - - - - - - -	73	32	14	—				
9.	Do - - - - - - - -	77	16	13	6				
14.	Do - - - - - - - -	86	22	16	—				
22.	Eliz. Douglas's Accot - - - - -	67	200	—	—				
24.	Geo. Forſter - - - - - -	69	75	15	—				
28.	Do - - - - - - - -	113	50	—	—				
April 10.	Do - - - - - - - -	102	18	11	6				
12.	Do - - - - - - - -	108	20	8	6				
							5,267	8	2
24.	Do - - - - - - - -	132	28	15	—				
May 6.	Do - - - - - - - -	199	88	8	—				
9.	The Honble Hen. Dundas - - - -	204	2,000	—	—				
June 2.	Geo. Forſter - - - - - -	216	17	14	6				
7.	Do - - - - - - - -	4	30	—	—				
12.	Do - - - - - - - -	13	123	4	—				
14.	Do - - - - - - - -	18	12	17	6				
16.	Do - - - - - - - -	22	86	4	6				
20.	Do - - - - - - - -	69	20	8	6				
							2,407	12	—
							7,675	—	2
24.	To Balance carrd to New Ledger - - -	1116	-	-	-		4,200	4	7
					£.		11,875	4	9

CONTRA - - - - C[r] - - 1100.

1786.			£. s. d.	£. s. d.
Jan[y] 10.	By Cash rece[d] p[r] Rece[t] - - - - - -	180	4,475 4 9	
20.	D° - - D° - - - - - -	169	3,000 — —	
May 11.	D° - - D° - - - - - -	208	4,200 — —	
June 1.	of Sir W[m] Forbes & C[os] Acco[t] - - -	28	200 — —	
				11,875 4 9

1116. - - Dr - - Alexander Trotter, Esqr - - - - - - -
Paymaster of the Navy.

1786.			£.	s.	d.	£.	s.	d.
July 1.	To Cash paid Geo. Forster - - - - -	13	17	15	—			
8.	Do - - - - - - - - -	28	29	17	—			
17.	Do - - - - - - - - -	49	23	2	—			
18.	Hen. Dundas - - - - - - - -	48	1,500	—	—			
22.	George Forster - - - - - - -	58	14	—	—			
28.	Do - - - - - - - - -	72	39	—	—			
Augt 3.	Do - - - - - - - - -	90	10	—	—			
8	Mr. Forster - - - - - - - -	101	20	—	—			
18	Do - - - - - - - - -	114	25	—	—			
26.	Geoe Forster - - - - - - - -	137	296	12	6			
Septr 8.	Mr. Forster - - - - - - - -	154	34	18	6			
12.	Do - - - - - - - - -	167	2	—	—			
16.	Geoe Forster - - - - - - - -	174	78	17	6			
23.	Do - - - - - - - - -	185	13	7	—			
	His own Accot - - - - - - -		500	—	—			
28.	Mr. Wilson - - - - - - - -	193	20	8	6			
	To his own Accot, for Dt of 5 Cfr, paid Mr. Wilson	1115	16	7	—			
						2,641	5	—
Octr 14.	To Cash paid Drummond & Co, on Acct of the Rt Honble. Henry Dundas - - - -	225	600	—	—			
16.	Mr. Wilson - - - - - - - -	219	9	4	6			
17.	Do - - - - - - - - -	229	20	—	—			
Novr 6.	Do - - - - - - - - -	29	19	14	8			
13.	Do - - - - - - - - -	41	99	19	—			
17.	Do - - - - - - - - -	49	88	19	8			
24.	Do - - - - - - - - -	57	1	6	8			
Decer 15.	Do - - - - - - - - -	91	86	14	8			
27.	Alexr Trotter's Acct - - - - -	125	500	—	—			
30.	Mr. Wilson - - - - - - - -	118	42	15	—			
1787.								
Jany 1.	Mr. Forster - - - - - - - -	132	2	5	—			
3.	Mr. Wilson - - - - - - - -	136	12	2	8			
	Do - - - - - - - - -		236	15	6			
4.	Do - - - - - - - - -	129	20	—	—			
15.	Do - - - - - - - - -	159	24	9	9			
	Do - - - - - - - - -	161	5	6	8			
31.	Do - - - - - - - - -	188	4	—	—			
Feby 1.	Do - - - - - - - - -	175	31	10	—			
						1,805	3	9
2.	Do - - - - - - - - -	192	16	13	4			
3.	Do - - - - - - - - -	178	27	8	6			
15.	Do - - - - - - - - -	200	16	9	4			
22.	Do - - - - - - - - -	210	4	13	4			
Mar. 15.	C. Trotter - - - - - - - -	19	15	0	0			
20.	Do - - - - - - - - -	27	121	10	8			
	Do - - - - - - - - -		1,000	—	—			
24.	Mr. Wilson - - - - - - - -	35	149	—	—			
April 7.	Do - - - - - - - - -	62	35	—	—			
26.	Do - - - - - - - - -	104	9	11	8			
May 10.	Do - - - - - - - - -	132	1	6	—			
	Do - - - - - - - - -		4	4	—			
	Do - - - - - - - - -		12	19	2			
18.	Do - - - - - - - - -	154	7	6	8			
June 7.	Do - - - - - - - - -	188	8	13	4			
13.	Do - - - - - - - - -	202	14	17	4			
14.	Do - - - - - - - - -	201	76	14	8			
16.	Do - - - - - - - - -	205	6	13	4			
						1,528	1	4
						5,974	10	1
23.	To Balance carrd to New Ledger - - -	1156	-	-	-	2,225	14	6
					£.	8,200	4	7

CONTRA - - - - - C^r - - 1116.

1786.			£. s. d.	£. s. d.
June 24.	By Balance bro^t from laſt Ledger - - - -	1100	- - -	4,200 — —
Nov^r 10.	By Caſh receᵈ - - - - - - - -	36	3,000 — —	
1787.				
Mar. 21.	- - D° - - - - - - - -	42	1,000 — —	
				4,000 — —
			- - £.	8,200 4 7

1156. - - Dr - - - - ALEXANDER TROTTER, Esqr - - - - - - -
Paymaster of the Navy.

1787.				£. s. d.	£. s. d.
July	2.	To Cash paid Mr. Wilson - - - - -	15	12 — —	
	3.	Do - - - - - - - - -	16	13 18 8	
	14.	Do - - - - - - - - -	39	20 4 —	
	21.	Do - - - - - - - - -	53	29 14 8	
Augt	9.	Do - - - - - - - - -	88	47 3 —	
	10.	Do - - - - - - - - -	92	154 16 —	
	18.	Do - - - - - - - - -	106	5 6 8	
Septr	3	Do - - - - - - - - -	130	6 13 4	
	20.	Do - (from Alex. Trotter, Esqrs Accot) -	1154	175 8 6	
Octr	2.	Do - - - - - - - - -	177	151 — —	
	9.	Do - - - - - - - - -	188	27 4 6	
	17.	Do - - - - - - - - -	196	10 13 6	
	20.	Do - - - - - - - - -	210	13 6 6	
	27.	His Accot the Amt of his Drafts, vizt Mr. Wilson, 13 July - £. 16. 2. To Do - 6 Octr - - 14. 8.	221	30 10 —	
		Mr. Wilson - - - - - - - - -	223	16 14 8	
Novr	15.	Do - - - - - - - - -	34	93 7 8	
					888 1 8
	21.	Do - - - - - - - - -	27	11 13 4	
Decer	4.	Do - - - - - - - - -	69	17 — —	
	12.	Do - - - - - - - - -	63	19 6 8	
					48 — —
					856 1 8
		To Balance carrd forward - - - - -	1156	- - -	1,369 12 10
					2,225 14 6

1787.					
Decer	15.	To Cash paid Mr. Wilson - - -	91	93 8 —	
		His own Account - - - - -	94	200 — —	
	20.	Mr. Wilson - - - - - - -	99	13 6 8	
	29.	Do - - - - - - - -	90	243 5 10	
1788.					
Jany	3.	Thos Wilson - - - - - -	99	7 6 8	
		New Years Gifts - - - - - -		242 11 —	
	5.	Christmas Boxes - - - - - -	103	75 14 3	
	15.	Mr. Wilson - - - - - - -	123	12 13 4	
	16.	Do - - - - - - - -	153	18 8 6	
	24.	Do - - - - - - - -	145	1 6 8	
Feby	2.	Do - - - - - - - -	171	5 6 8	
	8.	Do - - - - - - - -	198	13 6 8	
	21.	Do - - - - - - - -	207	16 13 4	
		To his Accot for Dt of 28 Jany paid Thomas Wilson	1155	26 17 4	
March	14.	To Cash paid Mr. Wilson - - - -	46	2 18 8	
		Do - - - - - - - - -		3 14 8	
		Do - - - - - - - - -		83 15 2	
		Alexr Wilson - - - - - -	47	36 18 6	
	17.	Mr. Wilson - - - - - - -	51	18 8 6	
	18.	Do - - - - - - - -	30	69 17 4	
	28.	Do - - - - - - - -	69	10 17 —	
April	4.	His private Accot - - - - -	86	1,000 — —	
	9.	Mr. Wilson - - - - - - -	95	8 13 4	
	11.	Do - - - - - - - -	100	18 13 4	
	15.	Do - - - - - - - -	86	148 5 4	
	16.	Do - - - - - - - -	111	3 6 8	
					£. 2,375 13 4
		Carrd over -	1157		

- - - - - - - - - - - CONTRA - - - - Cr - - 1156.

1787.				£. s. d.
June 23.	By Balance brot from laſt Ledger - - - -	1136	- - -	2,225 14 6
	12th Decr 1787. Examined & ſettled this Accot with Meſſrs. Thomas Coutts, & Co. of which I approve, the Balance in my Favour being one Thouſand Three Hundred and Sixty-nine Pounds 12s./10d. is carried to my Credit in a New Account, and I have received the Vouchers - - - - - - -			
	Alexr Trotter.			
1787.				
Decr 12.	By Balance brot forward - - - - - -	1156	- - £.	1,369 12 10
1788.				
April 1.	By Caſh recd - - - - - - - -	55	3,000 — —	3,000 — —
	Carried over - -	1157	- - £.	4,369 12 10

1157. - - Dr - - - ALEXANDER TROTTER, Esq. - - - - - -
Paymaster of the Navy.

			£. s. d.	£. s. d.
April 16.	Brought over - -	1156	- - -	
26.	To Cash paid Mr. Wilson - - - - - -	113	16 8 —	
May 16.	Coach Hire 1785 - - - - - -	178	2 5 —	
	Do - - 1786 - - - - - -		85 9 7	
	Do - - 1787 - - - - - -		87 7 6	
20.	Mr. Wilson - - - - - - -	166	7 5 —	
29.	Do - - - - - - - - -	183	9 — —	
June 6.	Do - - - - - - - - -	217	18 8 6	
10.	Do - - - - - - - - -	209	16 — —	
14.	Do - - - - - - - - -	218	6 13 4	
16.	Do - - - - - - - - -	13	74 10 8	
19.	Do - - - - - - - - -	8	1 17 10	
23.	Do - - - - - - - - -	28	6 13 4	
				331 18 9
24.	To Balance carrd to New Ledger - -	1225	- - -	1,662 — 8
			£.	4,369 12 10

CONTRA C^r 1157.

1788.			£. s. d.	£. s. d.
April 1.	Brought over	1156		4,369 12 10

1225. Dr Alexander Trotter, Esqr Paymaster of the Navy.

					£. s. d.	£. s. d.
1788.						
June 28.	To Cash paid Mr. Wilson		7	7 14 8		
July 4.	Do		23	29 16 8		
8.	Do		29	5 2 8		
31.	Do		80	40 13 4		
Augt 30.	Do		142	13 18 6		
Septr 6	Do		155	26 — —		
13	Do		168	192 — 6		
19.	Do		184	130 1 4		
23	Do		186	13 8 —		
Octr 3.	Do		211	7 10 8		
6.	Do		215	8 1 4		
20.	Do		22	6 13 4		
	Do			3 6 8		
24.	Do		30	304 9 4		
30.	Do		38	9 4 —		
Novr 7.	Do		60	2 8 —		
8.	Do		57	1 4 6		
						801 13 6
14.	C. Trotter		70	33 — —		
17.	Fees		128	4 — —		
	Bearer			82 5 4		
1789.						
Jany 1.	Mr. Wilson		157	4 13 4		
2.	Do		162	242 11 —		
14.	Do		185	19 16 —		
24.	Do		210	76 8 8		
Feby 4.	Do		8	6 13 4		
	Do			47 7 —		
Mar. 11.	Do		84	25 4 —		
18.	Do		97	77 13 10		
27.	Do		115	16 13 4		
April 8.	Do		140	93 10 8		
May 2.	Do		193	26 — —		
11.	Do		225	5 — —		
13.	Bearer		3	1 14 8		
15.	Mr. Wilson		7	10 13 4		
						773 4 6
20.	Sir Gilbert Elliot		18	1 6 —		
25.	Mr. Wilson		28	45 18 8		
	Do			1 4 6		
	Sir Gilbt Elliot			1 6 —		
June 3.	Mr. Wilson		47	40 19 —		
5.	Do		52	4 — —		
17.	Do		74	78 1 4		
20.	Do		80	14 — —		
						186 15 6
24.	To Balance carried to New Ledger		1282	- - -		202 19 2
					£.	1,964 12 8

- - - - - - - - - - - CONTRA - - - - - - Cr - - 1225.

1788.			£. s. d.	£. s. d.
June 24.	By Balance brot from laſt Ledger - - - -	1157	- - -	1,662 — 8
Novr 14.	By Caſh recd of his own Acct - - - - -	70	300 — —	
1789.				
May 25.	Recd - - - - - - - - - -	26	2 12 —	302 12 —
				1,964 12 8

1282. - - D^r - - - - ALEXANDER TROTTER, Esq^r - - - - - -
Paymaster of the Navy.

1789.			£.	s.	d.	£.	s.	d.
June 26.	To Cash paid Mr. Wilson - - - - -	2	5	6	8			
30.	D° - - - - - - - - -	14	16	18	8			
July 4.	D° - - - - - - - - -	25	6	—	—			
6.	D° - - - - - - - - -	21	16	9	4			
17.	D° - - - - - - - - -	49	13	6	8			
	D° - - - - - - - - -		6	13	4			
22.	D° - - - - - - - - -	61	27	16	—			
24.	D° - - - - - - - - -	67	7	1	4			
Aug^t 6.	D° - - - - - - - - -	105	9	6	8			
10.	D° - - - - - - - - -	102	224	19	2			
14.	D° - - - - - - - - -	114	1	6	8			
21.	D° - - - - - - - - -	125	21	2	8			
28	D° - - - - - - - - -	140	13	6	8			
Sept^r 5.	D° - - - - - - - - -	170	1	6	8			
9.	D° - - - - - - - - -	164	15	6	8			
15.	D° - - - - - - - - -	189	4	13	4			
19.	D° - - - - - - - - -	198	82	10	8			
						473	11	2
23.	D° - - - - - - - - -	186	58	14	8			
24.	D° - - - - - - - - -	207	5	10	8			
Oct^r 15.	D° - - - - - - - - -	30	1	10	8			
16.	D° - - - - - - - - -	7	10	14	8			
19.	D° - - - - - - - - -	15	10	10	—			
20.	D° - - - - - - - - -	39	17	6	8			
23.	D° - - - - - - - - -	26	11	4	6			
31.	D° - - - - - - - - -	67	268	6	8			
Nov^r 9.	D° - - - - - - - - -	59	9	—	—			
19.	D° - - - - - - - - -	109	52	3	8			
24.	D° - - - - - - - - -	118	5	6	8			
27.	C. Trotter - - - - - - - -	97	73	10	—			
30.	Fees on passing 11 Navy Acc^ts - - -	103	42	14	4			
Dec^r 7.	Mr. Wilson - - - - - - - -	118	4	17	4			
	C. Trotter - - - - - - - -		63	—	—			
16.	Mr. Wilson - - - - - - - -	134	84	5	10			
						718	16	4
18.	D° - - - - - - - - -	138	119	16	—			
22.	D° - - - - - - - - -	180	21	6	8			
31.	D° - - - - - - - - -	166	15	—	—			
						156	2	8
	To Balance carried forward - - -	1282	-	-	-	2,504	9	—
						3,852	19	2

1790.								
	To Cash paid Mr. Wilson - - - - -		159	6	8			
	His Private Account - - - - -		2,659	8	5			
	Coach-Hire - - - - - - -		151	4	—			
	New Year's Gifts - - - - -		242	11	—			
	Christmas Boxes - - - - -		60	14	3			
	Fees - - - - - - - -		2,152	—	8			
						5,425	5	—
	Balance carried to next Year - - -		-	-	-	116	2	6
						5,541	7	6

1791.								
	To Cash paid Him - - - - - -		23	2	—			
	His Own Account - - - - -		2,000	—	—			
	His Private Account - - - - -		350	—	—			
	Coach-Hire - - - - - - -		83	18	—			
	Fees - - - - - - - -		2,769	16	8			
						5,226	16	8
	Balance carried to next Year - - -		-	-	-	398	14	3
						5,623	10	11

1792.								
	To Him - - - - - - - -		21	—	—			
	His Private Account - - - - -		1,350	—	—			
	Mr. Chapman - - - - - -		70	13	6			
	Coach-Hire - - - - - - -		81	7	6			
	Fees - - - - - - - -		3,948	6	9			
						5,471	7	9
	Balance carried to next Year - - -		-	-	-	171	11	—
						5,642	18	9

- - - - - - - - - - - CONTRA - - - - Cr - - 1282.

			£. s. d.	£. s. d.
1789. June 24.	By Balance brot from laſt Ledger - - -	1225	- - -	202 19 2
Septr 16.	By Caſh recd - - - - - - -	174	300 — —	
Octr 15.	of His Account - - - - - -	28	350 — —	
Novr 21.	Recd - - - - - - - -	113	3,000 — —	
				3,650 — —
			£.	3,852 19 2

Examined & ſettled this Account with Meſsrs Thomas Coutts & Co. of which I approve; the Balance in my favour, 31ſt Decr 1789, Two thouſand five hundred and four Pounds 9s/ being carried to my Credit in a New Account, and I have received the Vouchers.

Alexr Trotter,
P. A.

1790.	By Balance brought from laſt Year - - -		- - -	2,504 9 —
	Caſh received - - - - - - -		- - -	3,036 18 6
			£.	5,541 7 6
1791.	By Balance brought from laſt Year - - -		- - -	116 2 6
	Caſh received - - - - - - -		- - -	5,509 8 5
			£.	5,625 10 11
1792.	By Balance brought from laſt Year - - -		- - -	398 14 3
	Caſh recd - - - - - - - -		- - -	5,244 4 6
			£.	5,642 18 9

Dr — Alexander Trotter, Esqr — Paymaster of the Navy.

		£. s. d.	£. s. d.
1793.	To His own Account	2,000 — —	
	New Year's Gifts	242 11 —	
	Coach-Hire	159 18 —	
	Fees	3,753 2 5	
			6,155 11 5
	Balance carried to next Year	— — —	19 0 11
		£.	6,171 12 4
1794.	To Act of Parliament New Account	3,000 — —	
	New Year's Gifts	253 1 —	
	Fees	2,507 5 4	
			5,760 6 4
	Balance carried to next Year	— — —	2,255 14 7
		£.	8,016 — 11
1795.	To His own Account	1,500 — —	
	Christmas Boxes	83 15 6	
	New Year's Gifts	253 1 —	
	Fees	7,011 5 9	
			8,848 2 3
	Balance carried to next Year	— — —	407 12 4
		£.	9,255 14 7
1796.	To Him	72 10 —	
	New Year's Gifts	253 1 —	
	Coach Hire	75 9 6	
	Fees	5,681 11 10	
			6,082 12 4
	Balance carried to next Year	— — —	325 — —
		£.	6,407 12 4
1797.	To Fees	— — —	9,165 16 —
	Balance carried to next Year	— — —	159 4 —
			9,325 — —
1798.	To Bearer	379 11 2	
	New Year's Gifts	161 14 —	
	Fees	8,390 8 6	
			8,931 13 8
	Balance carried to next Year	— — —	227 10 4
		£.	9,159 4 —
1799.	To Fees	£.	9,248 10 6
1800.	To Balance brought from last Year	— — —	21 — 2
	Fees	— — —	6,169 5 —
		£.	6,190 5 2
1800. Dec. 31	To Balance brought forward	— — £.	190 5 2

CONTRA Cr

1793.	By Balance brought from last Year		£. s. d.	£. s. d.
	Cash received			171 11 —
				6,000 1 4
		£.		6,171 12 4
1794.	By Balance brought from last Year			16 — 11
	Cash received			8,000 — —
		£.		8,016 — 11
1795.	By Balance brought from last Year			2,255 14 7
	Cash received			7,000 — —
		£.		9,255 14 7
1796.	By Balance brought from last Year			407 12 4
	Cash received			6,000 — —
		£.		6,407 12 4
1797.	By Balance brought from last Year			325 — —
	Cash received			9,000 — —
		£.		9,325 — —
1798.	By Balance brought from last Year			159 4 —
	Cash received			9,000 — —
		£.		9,159 4 —
1799.	By Balance brought from last Year		227 10 4	
	Cash received		9,000 — —	
				9,227 10 4
	Balance carried to next Year			21 — 2
		£.		9,248 10 6
1800.	By Cash received			6,000 — —
	Balance carried forward			190 5 2
		£.		6,190 5 2
1801. Mar. 4.	By Cash received of Thos Wilson's Exchequer Acct	£.		190 5 2

Examined & settled this Account with Messrs. Thos Coutts & Co. of which I approve, this 2 Augt 1803, there being no Balance on either side, & I have received the Vouchers.

Alexr Trotter.

No. 29.

The Examination of MARK SPROT, Eſquire; taken upon Oath, the 16th November 1804.

Mr. Sprot.

DID you, or any perſon on your account, receive any Sums of Money from the Bank of England, by the Drafts of Mr. Alexander Trotter, Paymaſter of the Navy, between the 10th January 1786 and the 31ſt July 1803?

To the beſt of my recollection and belief I never did, nor any perſon for me.

Have you ever inveſted or laid out, or cauſed to be inveſted or laid out, for Mr. Trotter, during the periods above-mentioned, while he was Paymaſter of the Navy, any Sum or Sums of Money which you knew or had reaſon to believe was Public Money?

I have carefully conſidered the Act of Parliament of 43 George III. cap. 16. and declare, that I have had no Tranſactions with any of the Public Offices or Departments therein mentioned, nor have I had any Tranſactions connected with the Buſineſs of Prize Agency. After this Declaration, I do not conſider you entitled to aſk me any Queſtions under the authority of the above Act, nor do I conſider myſelf obliged to anſwer any Queſtions that you may put to me. I have alſo authority to ſay, that the above Queſtion ought not to be put, and ought not to be anſwered, from the opinion of Mr. Serjeant Shepherd and Mr. Alexander.

As you have not been furniſhed with the Queſtions that you are called upon to anſwer till they were juſt now read to you, how can Mr. Serjeant Shepherd and Mr. Alexander have adviſed you that you are not bound to anſwer the preceding Queſtion?

That Queſtion is of a private nature, and I beg leave to decline anſwering it. As I have before ſtated I have had no Tranſactions with any of the Public Offices or Departments mentioned in the Act 43 George III. cap. 16. nor have I had any Tranſactions connected with the Buſineſs of Prize Agency, I do not therefore conſider you entitled to aſk me any Queſtions under the authority of the above Act, nor do I conſider myſelf obliged to anſwer any Queſtions that you may put to me.

Ch. M. Pole. *Mark Sprot.*
Henry Nicholls.
Wm Mackworth Praed.

No. 30.

AN ACCOUNT of BALANCES in the Hands of the CASHIER of t
NAVY, and disposed of as follows; viz[t]

DATE OF BALANCE.	AMOUNT of BALANCES.	DATE when Exhausted.	WHERE DEPOSITED.	
			At Messrs. Coutts & Co.	Bank Notes, &c.
	£. s. d.		£. s. d.	£. s. d
31st Dec[r] - 1792	21,856 6 7 ¼	14th Jan[y] 1793	21,856 6 7 ¼	— — —
- - - 1793	54,636 18 —	25th Jan[y] 1794	46,026 8 2	8,610 9 10
- - - 1794	70,181 19 11	13th Jan[y] 1795	65,823 — —	4,358 19 11
- - - 1795	185,400 14 5 ½	4th Jan[ry] 1796	178,589 16 8	6,810 17 9
- - - 1796	63,900 10 1	6th Jan[ry] 1797	61,627 7 1	2,273 3 —
- - - 1797	144,907 15 11 ½	11th Jan[ry] 1798	141,354 11 1	3,553 4 10
- - - 1798	109,724 6 2	9th Jan[ry] 1799	91,514 17 10	18,209 8 4
- - - 1799	93,746 2 3 ¾	7th Jan[ry] 1800	93,746 2 3 ¾	— — —
- - - 1800	121,131 11 10 ½	7th Jan[ry] 1801	105,652 2 5	15,479 9 5
- - - 1801	1,606 11 1	1st Jan[ry] 1802	1,606 11 1	— — —
- - - 1802	6,098 8 1 ½	1st Jan[ry] 1803	at Bank of England.	— — —
- - - 1803	14,265 15 9 ¼	2nd Jan[ry] 1804	10,198 9 4	4,067 6 5

Navy Pay-Office,
27th June 1804.

Ja[s] Slade.

No. 31.

2d July 1804.

AN ACCOUNT of the BALANCE in the Hands of the CASHIER of the VICTUALLING, on the 31 December in each Year, from 1785 to 1803 inclusive; specifying where the same was deposited, and the Day in each Year when the Aggregate of the Payments had amounted to or exhausted the Balance brought forward from the preceding Year: Prepared in pursuance of a Requisition from the Commissioners of Naval Enquiry; dated the 12th June 1804.

WHEN.	BALANCE. £.	s.	d.	WHEN EXHAUSTED.
31 December 1786	6,331	10	2½	30 January - 1787
- - - - 1787	7,943	8	5½	3 - - - 1788
- - - - 1788	3,980	8	7½	16 - - - 1789
- - - - 1789	5,839	5	8¼	15 - - - 1790
- - - - 1790	3,109	10	8¼	11 — — 1791
- - - - 1791	26,920	11	4	3 February - 1792
- - - - 1792	8,684	10	7	2 — — 1793
- - - - 1793	20,041	15	11½	14 January - 1794
- - - - 1794	88,193	9	8½	6 February - 1795
- - - - 1795	86,070	14	7½	4 January - 1796
- - - - 1796	11,059	1	2	3 - - - 1797
- - - - 1797	39,074	8	8½	4 - - - 1798
- - - - 1798	54,969	1	6¼	7 - - - 1799
- - - - 1799	50,356	11	7¾	6 - - - 1800
- - - - 1800	60,221	6	7¾	3 - - - 1801
- - - - 1801	75,440	12	11¼	5 - - - 1802
- - - - 1802	16,118	11	6¾	7 - - - 1803
- - - - - - - 1803	38,646	6	8¾	2 - - - 1804

The before-mentioned Balances were deposited as follows:

A Part in the Bank of England,
A Part in the Bank of Coutts & Co.
And the Remainder in Bank Notes and Cash in my Office;

but I am not enabled to state accurately the Sums that were so deposited on the 31st December in each Year.

Geo. Swaffield.

No.

AN ACCOUNT of the BALANCES in the Hands of JOHN from the Time of his Appointment to that Situation to the 31 in each Year when the Aggregate of the Payments had amounted to or ſuance of a Requiſition from the Commiſſioners of Naval Enquiry,

	Jn° SWAFFIELD.	DISPOSITION AND SITUATION OF THE BALANCE.			
	BALANCE.	Paid to Perſonated Seamen.	In the Iron Cheſt.	At Meſſrs. Coutts's.	At the Bank.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
31ſt Dec' 1797	5,246 0 6½	37 13 5	4,410 15 5¾	797 11 8	- - - -
- - - 1798	5,567 12 11½	37 13 5	4,002 19 10¾	1,526 19 8	- - - -
- - - 1799	5,995 17 8¾	37 13 5	5,019 10 0¾	938 14 3	- - - -
- - - 1800	49,001 1 3½	37 13 5	48,336 4 8½	627 3 2	- - - -
- - - 1801	59,371 15 2	37 13 5	59,221 6 7	112 15 2	- - - -
- - - 1802	7,585 7 1	181 1 5	7,307 18 2	- - - -	96 7 6
- - - 1803	6,086 8 5½	373 8 11	4,402 3 4½	- - - - - -	1,310 16 2

Navy Pay-Office,
Somerſet Place.

32.

SWAFFIELD, Deputy Paymaſter of the NAVY, on the 31 December in each Year, December 1803 inclusive; ſpecifying where ſuch BALANCES were depoſited, and the Day exhauſted the BALANCE brought forward from the preceding Year:—Prepared in purſuance dated 12th June 1804.

WHEN EXHAUSTED.	DEBT from the Eſtate of the late ADAM JELLICOE.			Paid to PERSONATED SEAMEN, by the late ADAM JELLICOE, and Treaſr's Clerks at the OUT-PORTS.				TOTAL CHARGE.		
	£.	s.	d.		£.	s.	d.	£.	s.	d
20 January 1798	28,000	0	0	At Chatham - -	8	11	7	33,267	14	1½
				At Portſmouth -	13	2	0			
14 - - 1799	28,000	0	0	At Chatham- -	8	11	7	33,589	6	6½
				At Portſmouth -	13	2	0			
18 - - 1800	28,000	0	0	At Chatham - -	8	11	7	34,017	11	3¾
				At Portſmouth -	13	2	0			
17 - - 1801	- - - - -			Mr. Jellicoe - -	25	9	6	49,048	4	4½
				At Chatham - -	8	11	7			
				At Portſmouth -	13	2	0			
31 - - 1802	- - - - -			Mr. Jellicoe - -	25	9	6	59,430	17	3
				At Chatham - -	8	11	7			
				At Portſmouth -	25	1	0			
7 - - 1803	- - - - -			Mr. Jellicoe - -	25	9	6	7,686	8	2
				At Chatham - -	8	11	7			
				At Porſmouth -	67	0	0			
5 - - 1804	- - - - -			Mr. Jellicoe - -	25	9	6	6,187	9	6½
				At Chatham - -	8	11	7			
				At Portſmouth -	67	0	0			

Jn° Swaffield,
Deputy-Paymaſter of the Navy.

No. 33.

AN ACCOUNT of the Balance in the Hands of the CASHIER of ALLOTMENTS, on the 31ſt of December in each Year, from the Time of the Eſtabliſhment of that Office to the Year 1803 inclusive; ſpecifying where the ſame was depoſited, and the Day in each Year on which the Aggregate of the Payments had amounted to or exhauſted, the Balance brought forward from the preceding Year.

DATE.	BALANCE.	WHERE THE BALANCE WAS DEPOSITED.				When the BALANCE was Exhauſted.
		In Money and Bank Notes.	In Greenwich Out-Penſion Bills *.	In the Hands of Meſſ. T. Coutts & Co. Bankers.	In the Bank of England.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
31ſt December 1795	2,249 12 9¼	2,249 12 9¼	- - -	- - - -	- - -	2nd Jany 1796
- - - 1796	2,469 7 1½	1,012 3 4½	- - -	1,457 3 9	- - -	2nd Jany 1797
- - - 1797	2,682 17 9	327 5 7	- - -	2,355 12 2	- - -	1 Jany 1798
- - - 1798	17,260 15 5¼	1,659 4 9¼	- - -	15,601 10 8	- - -	8th Jany 1799
- - - 1799	44,364 1 5¾	1,684 10 9¾	- - -	42,679 10 8	- - -	10th Jany 1800
- - - 1800	4,919 11 5¾	2,720 17 3¾	206 3 0	1,992 11 2	- - -	1ſt Jany 1801
- - - 1801	6,694 19 6	1,584 12 8	1,575 9 1	3,534 17 9	- - -	2nd Jany 1802
- - - 1802	12,425 18 6¼	5,315 10 3¾	1,181 18 7	- - - -	5,928 9 8	4th Jany 1803
- - - 1803	3,679 11 0	1,661 13 11	1,315 10 6	- - - -	702 6 7	2 Jany 1804

* By the *Act 3 George III. cap.* 16. to empower the Commiſſioners of the Royal Hoſpital at Greenwich to remit Money in the moſt eaſy and convenient manner to Out-Penſioners, payable by the Receiver General of the Land Tax, Collectors of Exciſe and Cuſtoms, &c. it is enacted, "That all Bills ſo paid, upon being produced and delivered at "the Office of the Treaſurer of the Navy ſhall be immediately repaid by the ſaid Treaſurer to ſuch Receiver General "of the Land Tax, &c. or to their order reſpectively; and all the Bills ſo paid by the ſaid Treaſurer of the Navy ſhall "be allowed as ſo much Caſh paid in ready Money, in the Accounts of the ſaid Treaſurer of the Navy with the ſaid "Treaſurer of the Hoſpital at Greenwich."

Navy Pay-Office, 30th June 1804.

J. Davies, Caſhier of Allotments.

No. 34.

A General STATEMENT of the Annual RECEIPTS, PAYMENTS, and BALANCES of the TREASURERS of HIS MAJESTY'S Navy, from the Year 1786 to 1803, inclusive; viz[t]

YEAR.	BALANCE brought from the preceding Year.			SUMS received within the Year.			TOTAL.			SUMS Paid within the Year.			BALANCE on the 31st December in each Year.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d
1786.	- - - - -			2,851,571	10	11½	2,851,571	10	11½	2,665,631	12	4¼	185,939	18	7¼
1787.	185,939	18	7¾	2,454,469	3	2¼	2,640,409	1	9½	1,981,839	18	10¾	658,569	2	10¼
1788.	658,569	2	10¾	2,266,897	0	11¼	2,925,466	3	10	2,686,645	9	6	238,820	14	4
1789.	238,820	14	4	2,340,768	17	8	2,579,589	12	0	2,264,523	14	10½	315,065	17	1½
1790.	315,065	17	1½	2,658,626	6	7¾	2,973,692	3	9¼	2,587,828	11	1¼	385,863	12	8
1791.	385,863	12	8	3,709,566	19	7¼	4,095,430	12	3¼	3,719,183	17	3	376,246	15	0¼
1792.	376,246	15	0¼	2,828,322	7	1½	3,204,569	2	1¾	2,868,037	1	1½	336,532	1	0¼
1793.	336,532	1	0¼	3,454,510	4	5	3,791,042	5	5¼	3,271,768	14	10¼	519,273	10	7
1794.	519,273	10	7	3,677,018	5	1	4,196,291	15	8	3,495,458	10	5	700,833	5	2¾
1795.	700,833	5	2¾	9,983,677	9	4¾	10,684,510	14	7½	9,551,544	11	7¼	1,132,966	3	0¼
1796.	1,132,966	3	0¼	7,858,198	18	7½	8,991,165	1	7¾	8,352,186	13	6¾	638,978	8	1
1797.	638,978	8	1	13,052,846	12	0½	13,691,825	0	1½	13,210,921	10	6¾	480,903	9	6¾
1798.	480,903	9	6¾	12,545,676	3	3	13,026,579	12	9¾	12,521,793	4	1½	504,786	8	8¼
1799.	504,786	8	8¼	13,343,099	0	0¼	13,847,885	8	8½	13,160,261	11	1½	687,623	17	7¼
1800.	687,623	17	7¼	15,740,353	2	6¼	16,427,977	0	1½	15,531,467	2	1½	896,509	17	11¾
1801.	896,509	17	11¾	19,042,010	7	0¾	19,938,520	5	0½	18,987,302	11	7	951,217	13	5½
1802.	951,217	13	5½	14,110,172	10	1¼	15,061,390	3	6¾	14,794,621	10	2¼	266,768	13	4½
1803.	266,768	15	4½	8,368,025	5	0¾	8,634,794	0	4¾	7,929,766	13	8¾	705,027	6	8

Ex[d] *Ge[o] Fennell,*
Accountant to the Treasurer of His Majesty's Navy.

No. 35.

A GENERAL STATEMENT of the MONTHLY RECEIPTS, PAYMENTS, a
BALANCES of the TREASURERS of His MAJESTY's Navy, for the Years 1796 and 180
viz.

YEAR.	MONTH.	BALANCE brought from the preceding Month.	SUMS Received within the Month.	TOTAL.	SUMS Paid within the Month.	BALANCE at the End of each Month.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s.
1796	January	1,132,966 3 0½	897,851 12 10½	2,030,817 15 10¾	1,093,347 4 5	937,470 11
	February	937,470 11 5¾	699,505 1 0¼	1,636,975 12 6	764,786 18 2½	872,188 14
	March	872,188 14 3½	787,656 15 3	1,659,845 9 6½	852,447 19 4¼	807,397 10
	April	807,397 10 2¼	163,854 0 4¾	971,251 10 7	710,301 6 6¾	260,950 4
	May	260,950 4 0¼	493,744 7 5¾	754,694 11 6	420,949 11 0¼	333,745 0
	June	333,745 0 5¾	560,416 1 4¾	894,161 1 10	367,923 18 4½	526,237 3
	July	526,237 3 5½	666,607 7 4¼	1,192,844 10 9¾	541,236 9 5¼	651,608 1
	August	651,608 1 4½	344,566 2 8½	996,174 4 1	579,747 12 0½	416,426 12
	September	416,426 12 0½	673,202 1 8¾	1,089,628 13 9¼	459,917 8 7	629,711 5
	October	629,711 5 2¼	460,078 9 9¾	1,089,789 15 0	612,030 5 4	477,759 9
	November	477,759 9 8	920,404 19 11¾	1,398,164 9 7¾	906,524 11 10¾	491,639 17
	December	491,639 17 9	1,190,311 18 8	1,681,951 16 5	1,042,973 8 4	638,978 8
1800	January	687,623 17 7¼	1,590,412 18 5½	2,278,036 16 0¾	1,211,064 11 2½	1,066,972 4
	February	1,066,972 4 10¼	570,284 8 3	1,637,256 13 1¼	1,168,193 3 1¾	469,063 9
	March	469,063 9 11½	1,150,838 9 1	1,619,901 19 0½	1,126,713 13 0¼	493,188 6
	April	493,188 6 0¼	1,568,890 5 1	2,062,078 11 1¼	1,224,207 10 0¼	837,871 1
	May	837,871 1 1	1,391,311 12 5	2,229,182 13 6	1,620,093 19 9¾	609,088 13
	June	609,088 13 8¼	1,261,089 1 5¼	1,870,177 15 1½	1,244,280 15 5¼	625,896 19
	July	625,896 19 8¼	1,790,088 18 4¼	2,415,985 18 0½	1,781,616 6 7½	634,369 11
	August	634,369 11 5	1,176,044 17 5¾	1,810,414 8 10¾	1,308,503 6 2¾	501,911 2
	September	501,911 2 8	1,263,270 17 8½	1,765,182 0 4½	1,295,070 16 4¾	470,111 3
	October	470,111 3 11¾	1,592,531 16 0¼	2,062,643 0 0	1,439,004 9 4¼	623,638 10
	November	623,638 10 7¾	908,135 8 4	1,531,773 18 11¾	1,143,939 13 9¼	387,834 5
	December	387,834 5 2	1,477,454 9 10¾	1,865,288 15 0¾	968,778 17 1	896,509 17

Ex^d *Ge^o Fennell,*
Accountant to the Treasurer of His Majesty's Navy.

No. 36.

Navy Office, 19th January 1805.

AN ACCOUNT, shewing the Unassigned GENERAL BALANCE of the TREASURER of His MAJESTY'S NAVY, on the 31st of December in each Year, from 1786 to 1803, both inclusive:—Prepared according to the following Form, pursuant to a Precept of the Commissioners for Naval Enquiry, dated the 3d of January 1805.

YEAR.	Unassigned BALANCE brought from the preceding Year.	SUM Received within the Year, except on the Head of Transports, for the Years 1794, 1795, & 1796.	TOTAL of the Two preceding Columns.	TOTAL of ASSIGNMENTS on the Treasurer, by the Navy, Victualling, Sick and Hurt and Transport Boards (except for the latter in the Years 1794, 1795, and 1796) and of Payments in the Wages Branch.	UNASSIGNED GENERAL BALANCE on the 31st of December in each Year, which includes the Sums in the Hands of the Sub-Accountants in Town and at the Out-Ports.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1786.	- - -	2,600,223 2 5¾	2,600,223 2 5¾	2,444,161 9 9¾	156,061 12 8
1787.	156,061 12 8	2,452,549 3 2¼	2,608,610 15 10¼	2,341,470 1 2¾	267,140 14 7½
1788.	267,140 14 7½	2,266,897 0 11¼	2,534,037 15 6¾	2,319,619 4 7¼	214,418 10 11½
1789.	214,418 10 11½	2,325,098 11 11	2,539,517 2 10½	2,281,753 2 11½	257,763 19 11
1790.	257,763 19 11	2,658,626 6 7¾	2,916,390 6 6¾	2,577,315 19 8¾	339,074 6 10
1791.	339,074 6 10	3,709,566 19 7¼	4,048,641 6 5¼	3,718,520 0 6¾	330,121 5 10½
1792.	330,121 5 10½	2,828,322 7 1½	3,158,443 13 0	2,855,550 9 6½	302,893 3 5½
1793.	302,893 3 5½	3,457,510 4 5	3,760,403 7 10½	3,332,976 9 7	427,426 18 3½
1794.	427,426 18 3½	3,660,018 5 1	4,087,445 3 4½	3,478,184 10 2¾	609,260 13 1¾
1795.	609,260 13 1¾	9,824,909 6 1¾	10,434,169 19 3½	9,962,337 3 0	471,832 16 3½
1796.	471,832 16 3½	7,209,066 12 6½	7,680,899 8 10	7,224,759 18 3¾	456,139 10 6¼
1797.	456,139 10 6¼	12,849,892 0 1½	13,306,031 10 7¾	12,984,860 19 6¾	321,170 11 1
1798.	321,170 11 1	12,518,673 4 1	12,839,843 15 2	12,412,220 1 11	427,623 13 3
1799.	427,623 13 3	13,316,166 18 5¼	13,743,790 11 8¼	13,211,165 16 7¾	532,624 15 0½
1800.	532,624 15 0½	15,682,491 9 5¼	16,215,116 4 5¾	15,441,881 3 11¾	773,235 0 6
1801.	773,235 0 6	19,020,732 1 3¾	19,793,967 1 9¾	19,022,451 16 9¾	771,515 5 0
1802.	771,515 5 0	14,079,086 1 1¼	14,850,601 6 1¼	14,614,322 10 4¾	236,278 15 8½
1803.	236,278 15 8½	8,286,025 5 0¼	8,522,304 0 8¾	7,955,187 16 10	567,116 3 10¾

A. S. Hamond. *W. Palmer.* *S. Gambier.* *F. J. Hartwell.*

No. 37.

Mr. Hamond.

The Examination of Sir ANDREW SNAPE HAMOND, Baronet, Comptroller of the Navy; taken upon Oath 22nd of January 1805.

HAVE any of the Pay Books of His Majesty's Ships been made up, which have been opened since the 1st January 1786, when the provisions of the Act for better regulating the Office of Treasurer of the Navy were carried into Execution?

The Ex-Treasurer's Accounts having only been completed a very few months, there has not been time for making up any Ships Books since 1st January 1786. It is however the intention of the Navy Board, that they shall be made up for the purpose of ascertaining whether there have been any over Payments, but instead of proceeding with them according to the Treasurerships, as heretofore, it is intended to take them year by year.

How long is it thought necessary that the Pay Books should continue open before they are made up?

That is a Question I cannot answer, without consulting the Departments relating to Ships Books.

Are the Accounts of Wages paid upon Ships Books, rendered monthly by the Clerks at the Out-Ports, entered against each Ship in Ledgers kept in the Office for Seamen's Wages, and in the Office of the Treasurer of the Navy?

Had I been in the least degree prepared for any Examination of this sort, I should certainly have been enabled to have given much more satisfactory Answers to these Questions than I can at present. In the Office for Seamen's Wages, all Payments are certainly entered in the Ledgers; but I am not informed in what manner the Treasurer keeps his Accounts of the Payments.

What person in the Navy Office do you conceive is most competent to give us information respecting the Payment of Seamen's Wages?

The Chief Clerk in the Seamen's Wages Office, and the Chief Clerk of the Ticket Office; and, after those, the next to them, and so on.

Is there any Check on the Monthly Accounts, which the Clerks at the Out-Ports render of the Payments on Ships Books?

Both the Clerk in the Ticket Office, and the Clerk in the Seamen's Wages Office, send a regular Return to their respective Offices.

Does it not require a great deal of time and labour to make up the Ships Books?—It certainly does.

Do you conceive the totalling of the net Wages paid on Ships Books, after a certain number of years, and comparing such Totals with the Amount of the Sums posted against the Ships from the Monthly Accounts in the Ledgers kept in the Pay Office, and in the Office for Seamen's Wages, would be a sufficient Check against Frauds and Errors in the Monthly Accounts?

I should rather think it would; but it will require consideration before a positive Answer can be made to it.

Are the Payments made on account of the Sick and Hurt Board incorporated by the Treasurer, in his Monthly Accounts, with the Payments made on account of the Navy Board?

As the Sick and Hurt Board has no distinct Sum voted by Parliament to their Department, except for Sick Prisoners, I conclude the whole of their Expenditure is incorporated by the Treasurer in his Accounts of the Navy Payments.

It

Mr. Hamond.

It having been recommended by the Commiſſioners for taking and ſtating the Public Accounts of the Kingdom, that the Money iſſued to the Naval Departments ſhould be made generally applicable to all the Services of the Departments for which it was iſſued, inſtead of the practice of appropriating diſtinct Sums to the Payment of the ſeveral Heads of Service, by which large Sums frequently remain unappropriated for a conſiderable length of time, to the injury of the Public; have any, and what Meaſures, been adopted in conſequence of that Recommendation?

I do not know that any Meaſures have been adopted, or any alteration made; nor do I ſee the injury to the Public which the Commiſſioners ſeem to have ſuſpected, as it is always in the power of the Commiſſioners of the Navy to direct the Treaſurer to make Payments out of any Money remaining in his hands, under any Head whatever, whenever it ſhould appear to them that a more preſſing Service requires Payment than under the Head where the Sum may appear to lay dormant; and which is a reſource the Navy Board have had frequent and conſtant recourſe to, whenever it has appeared to them neceſſary; directing the Sum to be repaid to the particular Head whenever there may have been occaſion for it.

What are the Advantages derived from conſidering the Money to be applicable to diſtinct and ſeparate Services only?

For the greater clearneſs and exactneſs in keeping the Accounts.

Do you think there muſt be lodged in the Treaſurer's hands a greater Sum of Money, whilſt particular Sums are conſidered to be applicable to diſtinct Services, than would be neceſſary if the whole Monies iſſued for each Department were applicable to the general purpoſes of ſuch Department?

If there was a certainty of the Exchequer being at all times enabled to iſſue the whole of the Sum required by the Commiſſioners of the Navy, there would be no objection to conſolidating all the Heads of Wages into one Sum, and the ſame of Bills into another; but as that is not the caſe, I am apprehenſive the Commiſſioners of the Navy would be ſo deſirous of applying the Money in the Treaſurer's Hands to the moſt preſſing Service, that it might occaſion much inconvenience to the Service of the other Heads; upon the whole, as I ſaid before, I do not foreſee much benefit that would attend the alteration.

A. S. Hamond.

Ch^r M. Pole.
John Ford.
H^y Nicholls.

No. 38.

Mr. Falkingham.

The Examination of EDWARD FALKINGHAM, Eſquire, Chief Clerk in the Office for Seamen's Wages in the Navy Office; taken upon Oath, the 24th July 1804.

UNDER what Heads of Service are the Deputy Paymaſter of the Navy and the Treaſurer's Clerks at the Out-ports ſupplied with Money?

The Deputy Paymaſter is ſupplied with Money under the Heads of "Wages," "Yards," "Half Pay," and "Bounty to Chaplains." The Clerks at the Out-ports under the Heads of "Wages," and "Yards."

Are the Payments under the reſpective Heads made out of the Monies with which they ſtand charged under thoſe Heads?——Certainly.

If

Mr. Falkingham. If the Deputy Paymaſter, or the Treaſurer's Clerks at the Out-ports, ſhould have a conſiderable Surplus of Money under one Head of Service, which may not be likely to be ſoon wanted, do they uſually apply ſuch Surplus to other Heads on which Money may be wanting, or do they apply for Money under the particular Head for which it may be wanting, notwithſtanding ſuch Surplus?

In general, application is made according to the Head of Payment wanted, notwithſtanding a Surplus on any other Head of Service.

Do you think it would be advantageous, and that there would be a ſaving to Government, if the Money were to be ſupplied to the Deputy Paymaſter and to the Treaſurer's Clerks at the Out-ports in the groſs, to be applied to the ſeveral Services in their reſpective Departments as they may ariſe?

With reſpect to the Advantage, it certainly would require great attention for the ſupply of Money to anſwer the purpoſes; on the other hand, it would prevent, in many inſtances, Balances, eſpecially for Half-Pay, lying dormant and unapplied, as alſo ſave a great deal of trouble in transferring and re-transferring Sums from one Head of Service to another.

Have there been conſiderable Balances under the Head of Half-Pay, or any other Service, which have lain dormant or unapplied for a conſiderable time?

Yes, there have been various Sums, from Three to Twenty thouſand Pounds at different periods, under the Head of Half-Pay alone.

Ewan Law. *E. Falkingham.*
John Ford.
Henry Nicholls.

No. 39.

The Examination of Mr. SAMUEL JELLICOE; taken upon Oath, 10th November 1804.

Mr. Jellicoe. BETWEEN what Periods was your Father employed as Chief Clerk of the Pay Branch in town, and Deputy Paymaſter of the Navy?

I believe from 1777 to September 1789, the time of his deceaſe.

Was he at any time in partnerſhip with Mr. Henry Cort?

No, I was in partnerſhip with Mr. Henry Cort.

Are you in poſſeſſion of your Father's Books and Papers?——No.

What has become of them?

Immediately upon my Father's death, an Extent was iſſued againſt his Eſtate, and his Books and Papers were taken poſſeſſion of by the Treaſurer or Paymaſter of the Navy. An Extent was alſo iſſued againſt the Firm of Henry Cort and Samuel Jellicoe, to recover the Debt due from that Partnerſhip to my Father. Upon my being put ſolely into poſſeſſion of the Trade and Effects, I engaged to pay all the Debts of the Firm, which I have done. The Sum of £.7,673. 10s. 7d¼., the Balance due from the Firm of Cort and Jellicoe to my Father, was retained by the Sheriff in his hands under the Extent.

Have you, or any part of your Family, had acceſs to your Father's Books and Papers ſince they were firſt ſeized?

I have not, nor do I believe any of my relatives have.

In whoſe poſſeſſion are they at preſent?

I ſuppoſe in the Hands of the then Treaſurer or Paymaſter of the Navy.

Is

Mr. Jellicoe.

Is the Letter now ſhewn you of your Father's hand-writing?——Yes.

When was it firſt known to the Paymaſter or Treaſurer of the Navy, that your Father was deficient in his Balance?——I cannot ſay.

What was the Amount of your Father's Debt to the Crown at the time the Extent was iſſued?——I cannot ſay.

What Sum has been recovered from your Father's Eſtate?

The Sum I have already mentioned of £. 7,673. 10*s*. 7½*d*., and at the time I went into buſineſs, my Father advanced me £. 4,000, which appearing as a debt from me on my Father's Books, the Paymaſter of the Navy required me to pay it, which at the time of this ſettlement I was not able to do, and it was conſented to, that I ſhould pay it in inſtalments of £. 200 a year. I have paid £. 2,050 up to 31ſt March 1800, and I, of courſe, hold myſelf bound for the remainder.

To whom and when did you pay the ſeveral Sums or Inſtalments you have mentioned?

I paid to Mr. Trotter, Paymaſter of the Navy, £. 300 on 23d September 1791, and £. 1,750, on the 21ſt May 1800; I alſo paid him on the ſaid 23d September 1791, £. 150, and on 21ſt May 1800, £. 875, for ten years and a quarter's Rent, at £. 100 per Annum, of a Wharf and Warehouſe at Goſport, part of the Eſtate of my late Father; out of the laſt Sum I was allowed a ſmall ſum, under £. 20, for repairs.

Have you had any and what communication with Mr. Trotter, or any other perſon, on the ſubject of the remainder of the £. 4,000 due from you to the Eſtate of your Father?

No, I ſuppoſe my not having been called (a) upon has been meant as an accommodation to me; but I have no conception it is intended that I ſhould not pay the Money.

Was there any other Money recovered from your Father's Eſtate, in liquidation of his Debt as Deputy Paymaſter of the Navy?

Certainly, by the ſale of his Houſe at Highbury Place, as well as his Furniture.

Did your Father die poſſeſſed of any other Effects?

He had the Wharf and Warehouſe at Goſport before mentioned; a Houſe at Portſea, the Tenant of which paid me the Rent, £. 12 a year, till about the time of my Father's deceaſe, and I believe he has paid none ſince. There was alſo an Annuity and ſome Debts, which I cannot ſpeak to with certainty; and a Debt of conſiderable magnitude due from Mr. Henry Cort.

Have the Wharf and Warehouſe at Goſport, and the Houſe at Portſea, been ſold?

I continue in poſſeſſion of the Wharf and Warehouſe, and have paid Rent for it to Mr. Trotter, up to 31ſt March 1800. I do not know any thing about the Houſe.

Have you any reaſon to believe that your Father, or any perſon on his account, paid to the Paymaſter of the Navy, or any other Perſon, any Conſideration, by way of Intereſt, or otherwiſe, for or on account of the uſe of Money iſſued for Naval Services?—I have no conception that he did any ſuch thing.

Was your Father, during the period he held the Office of Deputy Paymaſter, at any time indebted to the Paymaſter of the Navy?—No, I apprehend not.

Sam[l] *Jellicoe.*

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.
W[m] *Mackworth Praed.*

Mr. Jellicoe.

ALTERATION made by desire of this Examinant, this 12th Day of November 1804, to the Evidence given by him on the 10th instant.

(a) Upon reconsideration of that Answer, I wish my supposition to be withdrawn, as I am altogether unacquainted with the reason why I have not been called upon.

Sam^l Jellicoe.

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.
W^m Mackworth Praed.

No. 40.

Navy Pay Office, 23d November 1804.

Gentlemen,

IN answer to your Precept of the 7th of this Month, I have the honour to inform you, that I find no Account in this Office, or in the possession of the Paymaster, that will shew "the State of the late Mr. Adam Jellicoe's Balance, with the "Amount of his Deficiency, as it stood at the time it was first minutely enquired "into, in consequence of its having been discovered that the said Mr. Jellicoe was "deficient in the Balance with which he stood charged as Deputy Paymaster of the "Navy," or that enables me to inform you of "the time when such Enquiry took "place;" nor am I able to procure any information upon the subject beyond what I understand you to have already collected from the Examination of Lord Melville and of Mr. Trotter.

I have the honour to be, Gentlemen,
Your most obedient hble Servant,

George Canning.

Commissioners of Naval Enquiry.

No. 41.

The further Examination of ALEXANDER TROTTER, Esquire, Paymaster of the Navy; taken upon Oath, 7th December 1804.

Mr. Trotter.

WHEN did Mr. Adam Jellicoe, late Deputy Paymaster of the Navy, die?
I believe upon the 30th August 1789.

Were his Books and Papers taken possession of after his decease, and by whom?
The Office Books and Papers were taken possession of by me, as Paymaster of the Navy.

Were any of his private Papers taken possession of, and by whom?
His strong Box and private Papers were opened, to the best of my recollection, in presence of one of his sons; and some private Papers were taken possession of by myself, as Paymaster of the Navy, but others were delivered to his relations.

Do

Do you know to which of his relations ſuch Papers were delivered?
I have no further recollection upon the ſubject.

What private Papers did you take poſſeſſion of?
All thoſe which I thought neceſſary, as tending to ſecure his Public Balance.

In whoſe poſſeſſion are they at preſent?
They were delivered up to Mr. White, the Solicitor of the Treaſury, and to Mr. George Black, who was appointed Accountant to ſettle Mr. Jellicoe's affairs, as far as regarded the intereſt of Lord Melville, who was then Treaſurer of the Navy, and they are, I believe, in their poſſeſſion now, excepting a few, which I believe are principally relating to a truſt Account, which was afterwards raiſed in my name, by direction of the Solicitor to the Treaſury and Lord Melville, and which are in my poſſeſſion.

Was any Schedule made of the Papers which were taken poſſeſſion of?
I do not recollect.

Was Mr. George Black, the Accountant, employed for the purpoſe of inſpecting Mr. Jellicoe's Papers, and making a Statement of his Affairs? — He was.

Was ſuch Statement made out and put in your hands?
Such Statement I believe was made out, but I never took any charge of it, to the beſt of my recollection.

What became of it?—I do not know.

Do you know where ſuch Statement, or a Copy thereof, may be obtained?
I do not.

It having been ſtated to us by Mr. Black, that among the Books and Papers examined by him at the Navy Pay Office, there was a private Ledger, which appeared to him to have been kept by Mr. Jellicoe with great exactneſs; do you know what has become of that Ledger?—I do not.

Was there any Memorial or Statement made out and delivered to the Lords Commiſſioners of the Treaſury, in or about the beginning of the Year 1800, reſpecting the Balance due from the late Mr. Adam Jellicoe to the Public, at the time of his deceaſe? —I do not recollect.

Is there in the Navy Pay-Office a Copy of ſuch Memorial, or do you know where it can be obtained?
There is no ſuch Copy, to the beſt of my knowledge in the Navy Pay-Office, nor do I know where it can be obtained.

Have you at any time ſeen a Memorial or Statement upon that Subject?
I believe I did, at the time Lord Melville obtained the Writ of Privy Seal?

Was the Memorial from Lord Melville or yourſelf, and to whom was it addreſſed?
The Memorial was not from myſelf, but I believe from Lord Melville; I do not recollect to whom it was addreſſed.

Do you know by whom the Memorial was drawn up?—I do not recollect.

Did you furniſh the Inſtructions for drawing up that Memorial?
I make no doubt that I did furniſh information to Lord Melville upon the ſubject, but I do not recollect the particulars of ſuch information.

Was it ſtated in that Memorial, that the utmoſt diligence had been uſed to recover all that could be had from the Eſtates of Mr. Adam Jellicoe and Mr. Henry Cort?—I do not recollect.

Was

Mr. Trotter.

Was there any Thing recovered from the Eſtate of Mr. Henry Cort?

I do not recollect that there was.

What Sum did Mr. Adam Jellicoe ſtand charged with on the day of his deceaſe, on account of the then Treaſurer of the Navy?

Mr. Jellicoe's public Accounts were carried on in his name to the 15th of the Month in which he died, at which time he ſtood indebted to the then Treaſurer of the Navy, £. 35,785. 4*s*. 2 *d*$\frac{1}{2}$.

What was the Amount of the Sums ſolved by Mr. Jellicoe, which had not been paid, and of the deductions made by him, not accounted for, which were afterwards diſcharged from the produce of his Eſtate, whereby the amount of his Debt was increaſed?

I can only anſwer this Queſtion by a reference to the Account, which I have delivered to you, from which it appears that ſuch Sums amounted to £. 2,221. 8*s*. 1 *d*.

What Sums did Mr. Jellicoe ſtand charged with at the time of his deceaſe on account of the Ex-Treaſurer of the Navy?

I only recollect the Sums for which he ſtood indebted to Lord Melville on account of his Lordſhip's firſt Treaſurerſhip, and on his Account ending 31ſt December 1785, the firſt of which was £. 657. 4*s*. 11*d*.$\frac{1}{2}$; and the laſt was £. 136. 14*s*. 8*d*$\frac{1}{4}$.

What was the Amount of the Sums recovered from Mr. Jellicoe's Eſtate?

I again beg leave to obſerve that I can only ſpeak from the face of the Account, which I have already delivered to you, by which it appears that the ſum of £. 11,732. 17*s*. 4*d*. has been paid into the Bank, in reduction of Mr. Jellicoe's debt, to which muſt be added the above ſum of £. 2,221. 8*s*. 1*d*. and other ſmall Sums expended in the collection of his property.

What Lawyers conducted the proceſs againſt Mr. Jellicoe's Eſtate?

I do not recollect any other than the Solicitor to the Treaſury, Mr. White.

Why was not the Solicitor to the Admiralty and Navy employed for that purpoſe?

I believe he was out of town at the time, and the greateſt expedition was neceſſary in iſſuing the Extent; and I was further induced to apply to the aſſiſtance of Mr. White, from the very high opinion that I had of his knowledge in that particular line of buſineſs, and which I found completely verified in his execution of it.

It being ſtated by the Sheriff of Hants, in return to the Extent iſſued againſt Mr. Adam Jellicoe, that he was poſſeſſed of a large Freehold Warehouſe and Wharf at Goſport, let at the yearly rent of £. 100, and alſo of a Freehold Meſſuage or Tenement ſituated at Portſea, let at the yearly rent of £. 12, and alſo of a Tenement, and Farm ſituated at Shidfield, let at the yearly rent of £. 65; why was not ſuch property ſold to liquidate the Debt due from Mr. Jellicoe to the Treaſurer of the Navy?—I can give no account of this part of the Buſineſs. (a)

Was it known to you at any time, that Mr. Adam Jellicoe died entitled to this property, or any part of it?

It muſt have come to my knowledge, ſince the time of his death, that he was poſſeſſed of the Wharf at Goſport, as I find by the account which I have delivered to you, that Monies have been paid into my hands on account of the Rent of that Wharf, but I have no recollection of having had any knowledge of the other property mentioned.

It appearing by the Account you have produced of the truſt of Mr. Jellicoe's Eſtate, that you charged the ſum of £. 19. 16*s*. 10*d*. as Expences attending your going

going to Goſport for information reſpecting the Wharf at that place; what was the immediate object of your going thither?—I do not recollect.

Did you not receive immediately from the parties all the Money that was recovered from Mr. Jellicoe's Eſtate, except the proceeds of his Houſe at Highbury Place?

The Account which I have already delivered in, gives every information which I recollect upon this ſubject.

It appearing by the Inquiſition taken, that Meſſrs. Henry Cort and Samuel Jellicoe were indebted to His Majeſty in the ſum of £.9,000, on account of Money lent to them by the late Mr. Adam Jellicoe; how came that Debt to be afterwards conſidered and received as £. 7,673. 10*s*. 7*d*¾.?

(b.) I really do not recollect the circumſtance.

It appearing that Mr. Samuel Jellicoe ſtood indebted to his Father Mr. Adam Jellicoe, at the time of his deceaſe, in the ſum of £. 4,000, which was agreed to be liquidated by Inſtalments of £. 200 per Annum, and that the ſum of £. 2,050 has been received by you up to the 31ſt March 1800; have any and what ſteps been ſince taken to recover for the Public the remaining £. 1,950, or the Rents of the Premiſes before ſtated?

I do not know any ſteps that have been ſince taken (c.)

Why have not ſteps been taken for that purpoſe?

I can only ſay, that the Treaſurer of the Navy having been indemnified for the Charge that ſtood againſt him, on account of Mr. Jellicoe's Deficiency, I do not conſider myſelf under the neceſſity of acting any longer in the buſineſs.

Was any communication made by you or Lord Melville to any Department of His Majeſty's Government, in order to theſe Sums being recovered for the Public?

No ſuch communication was made by me; I do not know what communication his Lordſhip may have made. (d.)

It appearing by your Truſt Account of Mr. Adam Jellicoe's Eſtate, that you received the Half-Pay of Captains William Hay and James O'Hara up to Midſummer 1792; did the Sums you received liquidate the whole Amount of their Debts to the late Mr. Jellicoe?—I believe not.

Do you know why their Half-Pay was not continued to be received, as Captain O'Hara is ſtated to be ſtill alive, and Captain Hay to have died in 1801?

I do not diſtinctly recollect; but, I believe, that doubts had ariſen whether the Treaſurer of the Navy was entitled to retain any longer any part of the Money due to thoſe Officers an account of their Half-Pay.

Was Mr. Adam Jellicoe, at the time of his deceaſe, poſſeſſed of any property, other than has been before ſpecified, which was not realized and applied in reduction of his Debt, previous to Lord Melville's being acquitted of its Amount?

I do not recollect any Property beſide what has been before mentioned, which Mr. Jellicoe died poſſeſſed of, and which has not been realized, excepting a Debt of Mr. John Fennell's, a Clerk in the Navy Pay-Office, amounting to about £. 2,000. and ſome ſmall advances to young men of the Office, which I believe have not yet been repaid.

Had Mr. Adam Jellicoe any and what Security for the Debt due to him from Mr. John Fennell?—I do not know that he had any.

Have any ſteps been taken by you or the Treaſurer of the Navy, to recover thoſe Debts?—I do not recollect any. (e.)

How did you become acquainted with ſuch Debts?—I do not recollect. (f.)

Mr. Trotter. Did you report to Lord Melville, previous to his obtaining the Writ of Privy Seal for acquitting him of £. 24,846. 6 s. 6 d½., the State of the Effects and the Amount of the Money recovered from the Eſtate of Mr. Adam Jellicoe?

I muſt have done ſo, although I do not recollect any particulars reſpecting it.

Did Mr. Jellicoe give any Security for the faithful diſcharge of his duty as Deputy Paymaſter?—Not that I know of.

Was he required to give any Security at the time of its being diſcovered that he was deficient in his Balance?—Not that I recollect.

Do the Sub-Accountants of the Treaſurer of the Navy at preſent give any Serity?—Not any.

Did Mr. Adam Jellicoe pay you, or agree to pay you, any conſideration, by way of Intereſt or otherwiſe, for or in conſequence of the Money iſſued for Naval Services remaining in his hands?—Certainly not.

Ch^s M. Pole. *Alex^r Trotter.*
Ewan Law.
John Ford.
Henry Nicholls.
W^m Mackworth Praed.

ADDITIONS made this 10th day of December 1804, by deſire of this Examinant, to the Evidence given by him on the 7th inſtant.

(a) As I was not employed, nor was I inveſted with authority to collect the Sums due to Mr. Jellicoe, but only to receive ſuch Monies as were collected by other authorities, and the whole of the Sums ſo received by me appear, to the beſt of my knowledge, in the Account which I have ſigned and delivered to you.

(b) But beg to refer to the Note which I have made to this day's Evidence.

(c) Begging leave again to refer to the above Note, and to the Obſervations which, I believe, I have already made upon Lord Melville's being acquitted of any reſponſibility attached to Mr. Jellicoe's Deficiency, I no longer conſidered myſelf under the neceſſity of attending to any part of that unfortunate buſineſs.

(d) But the Writ of Privy Seal, obtained for the purpoſe of relieving Lord Melville of the reſponſibility of Mr. Jellicoe's Deficiency, being, as I conſidered, ſufficiently known in the ſeveral Departments of Government where it was neceſſary, I apprehended ſuperſeded the neceſſity of giving the public notice you ſeem to allude to.

(e) Nor do I believe that any ſteps could have been taken towards recovering Mr. Fennell's Debt to the late Mr. Jellicoe, as Mr. Cooke, the late Caſhier of the Navy, I believe, had obtained a Writ of Extent in aid over the whole of Mr. Fennell's Property, to ſecure him in a Debt of, I believe, One thouſand Pounds, which he had advanced to Mr. Fennell in his public capacity; and until that Debt was ſatisfied, which I underſtand at this moment is not the caſe, neither the Treaſurer of the Navy nor the Solicitor whom he employed in Mr. Jellicoe's affairs, had any right, as I underſtand the Law to be, to ſeize upon any part of the Property which had been thus ſecured for the benefit of the Caſhier of the Navy.

The

Mr. Trotter.

The Advances which I have alluded to, made by Jellicoe to the young men of the Office, and to one or two of the Meſſengers, I believe, did not any of them exceed from £. 10. to £. 20.; (f) but I believe from Converſations which I had from time to time with the Accountant.

Ch^r M. Pole. *Alex^r Trotter.*
Ewan Law.
John Ford.
Henry Nicholls.
W^m Mackworth Praed.

The further Examination of ALEXANDER TROTTER, Eſquire, Paymaſter of the Navy; taken upon Oath, 10th December 1804.

DID any one beſides yourſelf, and the perſons employed by you, take any ſteps on the part of the Treaſurer of the Navy, for the Recovery of the Debt due from the Eſtate of Mr. Adam Jellicoe?—I believe not; I do not recollect any.

Did you ever ſee any Statement drawn out by Mr. Black, or any other perſon, of the Effects of Mr. Adam Jellicoe, or of the Debts due to him at the time of his deceaſe?

I make no doubt but I did, but I do not recollect any particulars reſpecting it.

Does your recollection now ſerve you to ſpecify any other Debts that were due to Mr. Adam Jellicoe, that were not recovered, beſides Mr. John Fennell's?

It does not occur to me that I can give you any further information upon this ſubject than what I have already ſtated.

Have you any Book, Paper, or Account, that will ſhew the whole or any part of the Debts that were due to Mr. Adam Jellicoe at the time of his deceaſe, which have not been recovered?—I have not, to the beſt of my knowledge.

Do you know where any ſuch Book, Paper, or Account can be obtained?

I do not.

Ch^r M. Pole. *Alex^r Trotter.*
Ewan Law.
John Ford.
Henry Nicholls.
W^m Mackworth Praed.

The further Examination of ALEXANDER TROTTER, Eſquire, Paymaſter of the Navy; taken upon Oath, the 11th December 1804.

DID the Debt of about Two thouſand Pounds, which you have ſtated to be due from Mr. John Fennell to the Eſtate of the late Mr. Adam Jellicoe, ariſe from Advances made by Mr. Jellicoe (as Chief Clerk for paying Seamen's Wages, or as Deputy Paymaſter) to Mr. Fennell, to enable him to carry on the Payments on Public Account?

I believe not; but my memory does not allow me to ſpeak with preciſion.

Ch^r M. Pole. *Alex^r Trotter.*
Ewan Law.
John Ford.
Henry Nicholls.
W^m Mackworth Praed.

The

The further Examination of ALEXANDER TROTTER, Eſquire, Paymaſter of the Navy; taken upon Oath the 22nd of January 1805.

Mr. Trotter.

I T having been ſtated to us, by Mr. Joſeph White, that on the 7th July 1800, he received, at your requeſt, from Meſſrs. Thomas Coutts and Co. the Balance of the Account of the late Mr. Adam Jellicoe with that houſe, amounting to £. 55. 11*s.* 6*d.* which Sum was paid over by him to you or your Order; how has ſuch Sum been diſpoſed of?

I do not recollect that it was at my requeſt Mr. White received that Balance, but I believe it was paid to him as ſuppoſing that he alone was inveſted with authority to receive ſuch Balance; and, I believe, he afterwards with that Balance defrayed the fees at the Treaſury upon the Privy Seal granted to Lord Melville, for acquitting him, as Treaſurer of the Navy, of Mr. Jellicoe's deficiency.

How came Mr. Jellicoe's Balance at Meſſrs. Coutts's not to have been received previous to Lord Melville's being diſcharged of Mr Jellicoe's Deficiency?

My recollection does not ſerve me to give any account of this circumſtance.

Do you know what were the Expences in obtaining the Writ of Privy Seal?

I do not.

Are the incidental charges incurred in the Office of the Treaſurer of the Navy allowed by the Navy Board on the Certificate of the Paymaſter, or do the Navy Board require the Vouchers for the Account, and audit the ſame?

They are allowed upon the Certificate of the Treaſurer or Paymaſter.

Does the contingent Account delivered for the year 1800, amounting to £. 4,991. 1*s.* 7*d.* contain all the incidental Expences of the Navy Pay-Office, except the payment of Exchequer Fees?

Yes, it contains an Account of all the incidental Expences, as far as I recollect, excepting thoſe in the Account of the Exchequer Fees, which includes my general charge for Coach-hire.

Out of what Monies are the contingent Expences of the Navy Pay-Office defrayed?

Out of Money impreſted by the Navy Board to the Officer for paying contingencies.

Alexr. Trotter.

Chr. M. Pole.
John Ford.
Henry Nicholls.

No. 42.

EXTENT iſſued into the County of Hants againſt the Perſon and Property of Mr. Adam Jellicoe, and the Return made thereto by the Sheriff.

GEORGE the Third, by the Grace of God of Great Britain, France, and Ireland, King, Defender of the Faith, &c. to the Sheriff of the County of Southampton, greeting: Whereas, by an Inquiſition indented, taken at the Houſe known by the name of the Sheriff's Office, in Took's Court, Curſitor Street, in the County of Middleſex, this day, before John Reed and Benjan Burchell, Gentn, our Commrs by virtue of a Commiſſion under the Seal of Our Exchequer,

Exchequer at Weſtminſter to them in that behalf directed; It is found on the Oath of Rob^t Woolfe & others, good & lawful men of the ſaid County of Midd^x, that Adam Jellicoe, in the ſaid Commiſſion named, was, on the day of taking the ſaid Commiſſion, juſtly indebted to Us in the ſum of £. 36,500 of lawful Money of Great Britain, being ſo much of Our Money paid by Alex^r Trotter, in the ſaid Commiſſion named, unto the ſaid Adam Jellicoe, as Chief Clerk in the Pay Branch, in the Office of the Treaſurer of Our Navy, for the purpoſe of his applying the ſame in payment of the Wages of the Officers & Seamen of Our Navy, which Sum ſtill remains unpaid and unaccounted for as by the ſaid Commiſſion & Inquiſition taken thereupon, returned & filed in Our ſaid Exchequ^r, more fully appears: Now We, being willing to be ſatisfied the ſaid ſum of £. 36,500 ſo due to Us with all the ſpeed we can as is juſt, do command you that you omit not entering any Liberty, & take the ſaid Adam Jellicoe by his body wherever he ſhall be found in your Bailiwick, & keep him ſafely & ſecurely in priſon, till we ſhall be fully ſatisfi^d the ſaid Debt; & that as well on the Oaths of good and lawful men of your Bailiwick, as by the Teſtimony on Oath of any other good & lawful men, by whom the truth may be better known, as by all other lawful means you do diligently inquire what Lands & Tenements, & of what yearly values the ſaid Adam Jellicoe now hath in your Bailiwick, & what Goods & Chattels, & of what Sorts & Priſes, & of what Debts, Credits, & Specialties, & Sums of Money the ſaid Adam Jellicoe, or any Perſon or Perſons to his uſe or in truſt for him, now hath or have in your ſaid Bailiwick; & that all & ſingular the ſaid Goods & Chattels, Lands & Tenements, Debts, Credits, Specialties & Sums of Money in whoſoever hands they now are, you do diligently appraiſe & extend on the Oaths of the ſaid good & lawful men, & do take & ſeize the ſame into Our hands, there to remain till We ſhall be fully ſatisfied the ſaid Debt accord^g to the form of the Statute made for recovering of Our Debts of this nature: & leſt this Our command ſhould not be fully exec^d, We further command & empower you by theſe preſents to ſummon before you ſuch Perſons as you ſhall think proper, & carefully examine them in the Premes, & that you do diſtinctly & openly notify, to the Barons of Our Exchequ^r at Weſtm^r, on the 28th day of Nov^r next, in what manner you ſhall have exec^d this Our command, and that you then have there this Writ (provided that what Goods & Chattels you ſhall ſeize into Our hands, by virtue hereof, you do not ſell or cauſe to be ſold until We ſhall otherwiſe command you). Witneſs Sir Ja^s Eyre, Kn^t, the 29th day of Aug^t in the 29th year of Our Reign. By the ſaid Commiſſion & Inquiſition. By War^nt of Mr. Baron Hotham, &c. By the ſaid Act of Parl^t, made in the 33d year of the Reign of King Henry the 8th, & by the Barons.—ELIOT.

Saturday, the 23d Jan^y 1790.

IF no one ſhall appear & claim the ſeveral Goods & Chattels in the Inquiſition & Schedules hereunto annexed men^d, on or before Monday the 1ſt Day of Feb^y next, let a Writ of Venditioni Exponas iſſue to ſell the ſame.

By the Court.

THE within named Adam Jellicoe is not found in my Bailiwick; the reſidue of the Execution of this Writ appears in the Inquiſition hereto annexed.

The Anſwer of *W^m Harris*, Eſq^r, Sheriff.

Hampſhire (to wit): An Inquiſition indented, taken at the Houſe of Bulbeck Dancaſter, being a common Inn, called or known & bearing the ſign of the George, ſituated in New Alresford, in the County of Southampton aforeſaid, on the 27th day of November, in the 30th year of the Reign of our Sovereign Lord George the Third, by the Grace of God, of Great Britain, France, and Ireland, King, Defender of the Faith, &c. & in the year of our Lord 1789, before W^m Harris, Eſquire, Sheriff of the ſaid County, by virtue of His Majeſty's Writ of

immediate Extent, iſſuing out of His Court of Exchequer, and bearing Teſt at Weſtminſter the 29th day of Auguſt, in the 29th year of His ſaid Majeſty's Reign, againſt the Eſtate and Effects of Adam Jellicoe, to the ſaid Sheriff directed, and to this Inquiſition annexed, upon the Oath of Edward Knapp, Stephen Cranly, W^m^ Loper, John Godwin, Ben^n^ Nevill, John Hunt, W^m^ Houghton, John Nevill, Tho^s^ Compton, Edw^d^ Ruſſell, W^m^ Ayling, and W^m^ Baker, honeſt and lawful men of the County of the aforeſaid Sheriff, who being ſworn and charged touching the ſeveral Matters in the ſaid Writ mentioned, do, upon their Oaths ſay, They find that the ſaid Adam Jellicoe in the ſaid Writ named, was on the ſaid 29th day of Auguſt laſt, ſeiſed of and in all that large Freehold Warehouſe,
1. Storehouſe, and Quay or Wharf, ſituated and being to the northward of Goſport Caſtle, at Goſport, in the Pariſh of Alverſtoke in the County aforeſaid, let under a verbal Agreement to Sam^l^ Jellicoe and Henry Cort, at the yearly Rent of £. 100. clear of all Taxes whatſoever, and which ſaid Premiſes the Jurors aforeſaid find are of the Value of the ſum of £. 1,000. of lawful Money of Great Britain. And the Jurors aforeſaid, upon their Oath aforeſaid, further ſay, They find that the ſaid Samuel Jellicoe and Henry Cort were, on the ſaid 29th day of Auguſt laſt, indebted to the ſaid Adam Jellicoe in the ſum of £. 75. of like lawful Money, for Arrears of Rent due at Mids^r^ laſt for the ſaid Premiſes. And the Jurors
2. aforeſaid, upon their Oath aforeſaid, further ſay, They alſo find that the ſaid Adam Jellicoe, in the ſaid Writ named, was, on the 29th day of Auguſt laſt, alſo ſeiſed of and in all that Freehold Meſſuage or Tenement and Dwelling Houſe, with the Appurtenances, ſituated and being on Portſmouth Common, in the Pariſh of Portſea in the County aforeſaid, in the Tenure or Occupation of one W^m^ Amherſt, as Tenant at Will of the ſaid Adam Jellicoe, at the yearly Rent of £. 12. which ſaid laſt-mentioned Premiſes the Jurors aforeſaid find are of the Value of the ſum of
4. £. 150. of like lawful Money. And the Jurors aforeſaid, upon their Oath aforeſaid, further ſay, They find that the ſaid Adam Jellicoe in the ſaid Writ named, was alſo on the ſaid 29th day of Aug^t^ laſt, ſeiſed of and in a certain Meſſuage or Tenement, Farm, Arable, Meadow, and Paſture Lands, Woods, Coppices, & Hereditaments, ſituated and being at Shidfield, in the Pariſh of Draxford in the County of Southampton aforeſaid, in the holding of one Edward Dayſh, under and by virtue of a Leaſe granted thereof to him by the ſaid Adam Jellicoe, bearing date on or about the 29th day of September, which was in the year of our Lord 1784, for a certain term of fourteen years, at the yearly Rent of £. 65. ſubject to the deduction of Land Tax; all which ſaid laſt-mentioned Premiſes, with their Appurtenances, the Jurors aforeſaid alſo find are of the Value of the ſum of £. 1,500. of like lawful
5. Money. And the Jurors aforeſaid, on their Oath aforeſaid, further ſay, They find that the ſaid Edw^d^ Dayſh, on the ſaid 29th day of Auguſt laſt, was indebted to the ſaid Adam Jellicoe in the ſum of £. 16. 5s. of like lawful Money, for Arrears of Rent due at Midſummer laſt for the Premiſes laſt abovementioned: All which ſaid ſeveral Storehouſes, Quays, Wharfs, Meſſuages or Tenements, Lands, Hereditaments and Premiſes, with their and every of their Appurtenances, I the ſaid Sheriff, on the day of taking this Inquiſition, have extended, ſeized, and taken into His Majeſty's hands, by virtue of the ſaid Writ, as by the ſaid Writ I am commanded. In Witneſs whereof, as well I the ſaid Sheriff as the Jurors aforeſaid, have to this Inquiſition ſet their Hands and Seals, the day, year, and place firſt above written.

No. 43.

Goſport, 1ſt December 1804.

Sir,

I duly received your Letter of 23d ult. & I incloſe you, for the information of the Commiſſioners of Naval Enquiry, a Copy of the two Letters I received from Mr. Trotter, reſpecting my paying a Sum of Money due to my Father's Eſtate.

And in reply to the other part of your Letter, deſiring my ſtating what I know reſpecting the Eſtate at Shidfield, I believe I ſhall be correct in obſerving, it was mortgaged to Mr. Bennett as a ſecurity for Money lent, and that this gentleman took poſſeſſion of it by right of this Mortgage, the family joining in the Conveyance to him, in order to enable him to make ſale of it. The Eſtate was, I think, Copyhold, & therefore not ſubject to the Extent; and the family made good the Conveyance to Mr. Bennett, knowing him to have been juſtly entitled to it, and that it could not benefit Government, and by which they (notwithſtanding their then diſtreſſed ſituation) were no ways benefited or intereſted whatever. This Eſtate has ſince been ſold by Mr. Bennett to Mr. Atkins, a gentleman in the neighbourhood, whoſe Solicitor examined into and was ſatisfied with the Title.

I am, Sir,

Your obedient Servant,

Sam^l Jellicoe.

John Williams, Eſquire.

No. 44.

AN ACCOUNT, ſhewing the Amount of Mr. JELLICOE's Debt to the Treaſurer and Ex-Treaſurers of the Navy, at the Time of his Deceaſe.

				£.	s.	d.
To the Right honourable Lord Melville, as Ex-Treaſurer, on Account of his firſt Treaſurerſhip					657	4 11½
- - - D° - - - on Account of the firſt part of his ſecond Treaſurerſhip, ending 31ſt December 1785					136	14 8¼
- - - D° - - - on Account of his Act of Parliament New Account					35,785	4 2½
CLAIMS on Lord Melville's Act of Parliament New Account, which were defrayed from the Proceeds of Mr. Jellicoe's Eſtate.						
Thoˢ Aſtle, Eſqʳᵉ, for Abatements of 6*d.* in the Pound, for the year 1788, made by Mr. Jellicoe	271	12	0½			
Chriſtopher Cooke, Eſqʳᵉ, for D°. for Lady & Midsᵗ Qʳˢ 1789	135	16	3			
John Lane, Eſqʳ. for Abatements of 1 *s.* in the Pound, made by Mr. Jellicoe	432	1	0			
Mr. Boxley, for Greenwich Hoſpital Duty on Yard Books, for Lady Quarter 1789	24	3	0			
Meſſrs. Marſh & Creed, for Money ſolved to them by Mr. Jellicoe, but not paid	143	5	0			
Mr. Benjamin Robertſon, for D°	42	8	6			
Mr. John Bowman - - for D°	9	5	6			
Mr. John Andrews - - for D°	24	2	0			
Mr. John Swaffield, for Money reſerved by Mr. Jellicoe	1,080	18	3			
				2,163	11	6½
Total To Lord Melville on his ſeveral Treaſurerſhips				38,742	15	4¾
- - - To the late Rᵗ Honourable Iſaac Barré, as Ex-Treaſurer				404	3	0¾
- - - To the Right Honourable Lord Bayning, as Ex-Treaſurer				529	11	9½
TOTAL				£. 39,676	10	3¼

No. 45.

Navy Pay Office, 14th December 1804.

Sir,

I beg leave to acquaint you, that the Certificate Book called for by the Commiſſioners of Naval Enquiry, by their Precept to you of this day, was (with ſeveral other Books of Account of an older, but none of a later date) ſurreptitiouſly taken from the repoſitory formerly allotted to my Branch, in the year 1797, by I. W. Gillebrand, at that time my Third Clerk.

As Mr. Ellis's final Account was ſworn to, and the whole of it delivered into the Auditor's Office, the 2nd of May 1794, Gillebrand knew that it was not probable the Books he took away would ever be wanted; and with regard to the Book in queſtion, it is, I think, proper for me to obſerve, that authenticated Accounts of every Receipt and Payment it contained, were monthly tranſmitted to the Office of the Comptroller of the Navy for Wages, where, I believe, they can readily be referred to.

I have the honour to be,
with the greateſt Reſpect,
Sir,
Your moſt obedient
and very faithful Servant,

Ge. Fennell.

The Right Hon^ble
Ge. Canning,
&c. &c. &c.

No. 46.

The Examination of Mr. GEORGE BLACK, Agent and Accountant; taken upon Oath, the 20th November 1804.

Mr. Black.

WERE the Books and Papers of the late Mr. Adam Jellicoe placed in your hands?
No; I attended at the Navy Pay Office, and examined the Books and Papers; and might occaſionally have taken ſome of them home for the purpoſe of having them copied, or to draw up Statements from them.

What was the nature of ſuch Books and Papers?
His own private Ledger, and other Papers, which I cannot at this diſtance of time recollect.

Did you examine Mr. Jellicoe's Papers, and for what purpoſe?
I examined the Books and Papers that were laid before me, in order to make out a correct Statement of his Affairs.

Did you make out ſuch Statement?——I did, to the beſt of my recollection.

Have you a Copy of ſuch Statement in your poſſeſſion?
I do not think I have; but I will make further ſearch for it.

Have you any of the Books or Papers of the late Mr. Jellicoe now in your poſſeſſion?
I have a few, principally Letters from Mr. Cort to Mr. Jellicoe.

Ge. Black.

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.

No. 47.

SCHEDULE of the EFFECTS and DEBTS belonging and due to ADAM JELLICOE, Eſquire, deceaſed; as the ſame appear in his Books on the 29th day of Auguſt 1789.

Ledger. Folio		£.	s.	d.	
3.	SHIDFIELD ESTATE, ſituate in the County of Southampton; conſiſting of 166 A. 2 R. 17 P. ſtatute, Arable & Paſture, and 31 A. 0 R. 18 P. ſtatute, Woodlands, chiefly Copyhold, ſome Leaſehold, and ſome Freehold. How much of each not aſcertained. Let to Farmer Dayſh at £. 65 p^r Annum; laſt Rent received ½ Year to Lady-Day 1789, £. 32. 10s. Land Tax £. 3. 4s. 7d½. allowed.				
	This Eſtate ſtands D^r, not upon any regular valuation, for the Sum of -	2,334	16	8	
	It appears by a Schedule thereof, ſigned "James Bennett, Jun^r," 3d March 1789, that ſundry of the Title Deeds of this Eſtate have been lodged in Mr. Bennett's hands as Security for the Re-payment of £. 3,243. 15s. borrowed by Mr. Jellicoe from ſaid Bennett in January 1789.				
	Firſt coſt in 1767 £. 4,580. *Timber valued in* 1769 *at* £. 3,000. *Timber valued Feby* 1789 *at* £. 630, *and Land at* £. 2,260. *Let on leaſe for* 14 *Years from Michaelmas* 1784, *part of Wood Lands on Mr. Jellicoe's hands.*				
4.	PUBLIC FUNDS; Viz^t				
	£. 3,500 0 0 { 3 p^r Cent. Reduced. *(To be enquired into, but appearing to be in Truſt for Mrs. Jellicoe).*				
	1,200 0 0 { - - - - - - - - *Do* - - - - *Do for Mrs. Carter, Mr. Jellicoe's daughter.*				
	£ 4,700 0 0 Valued in Jan^y 1787 at 73½ - £. 3,454 10 0				These Funds belong to Mrs. Jellicoe & her Children.
	20 11 6 { Subſcribed into 5 p^r Cents. in April 1787. Coſt - - - - 22 15 10				
		3,477	5	10	
	The Dividends of the 3 per Cents. have been received up to Michaelmas 1788 No Dividend appears hitherto to have been received upon the 5 per Cents.				
5.	REVERSION of LAND at FAREHAM; £. 70 appears to have been lent on this Acco^t 16th April 1772; and at 31ſt December 1788, there remained due of Principal Sum and Intereſt £. 111. 4s. of which £. 50 was received 30th June 1789. *Eſteemed good.* - - - - -	61	4	0	
6.	LIFE ANNUITIES; Viz^t				
	Balance of a Principal Sum (Annuity converted thereinto) bearing 5 p^r Cent.				
	Intereſt due from ——— C ——— W. B ——— £. 552. 15s.				
	Intereſt received to Chriſtmas laſt (*Paid by Mr. G ——— Lincolns-Inn*).				
	An Annuity on the Life of Cap^tn J ——— M ———; received jointly with Mr. T ——— P ———, Portſmouth, iſſuing from £. 757. 7s. 5d. New South Sea Annuities. My Share £. 11. 7s. per Annum; laſt Dividend received to Chriſtmas 1788. This Annuity not valued; but there is at the Debit of this Acco^t of Life Annuities, beſides the above Sum, the further Sum of £. 117. 18 5½ *Eſteemed good.*				To be found.
		670	13	5½	
12.	R ——— IRON WORKS; one Tenth Share thereon; viz^t				
	1786, Nov^r 16th. Paid Meſſrs. T ——— I ——— & C^o for ſaid Share - - - - - - - £. 1,000 0 0				
	Intereſt to 31ſt December 1788 - - 108 19 3				
	Eſteemed bad.	1,108	19	3	
17.	WHARF at GOSPORT and STOREHOUSE thereon. 26th March 1787. Paid Purchaſe Money thereof. (*Now in time of Peace ſuppoſed it will not ſell for ſo much by* £. 500.) - - - - - - -	2,000	0	0	
	Let to Meſſrs. Cort and Jellicoe. Rent £. 100 p^r Annum, charged up to Michaelmas 1788. *Valued* 31 *January* 1789 *by Meſſrs. Wilmot & Benſted at* £. 1,738.				
19	ACADEMICAL INSTITUTION for Proteſtant Diſſenters; viz^t				
	1788, May 6th. Lent to the Society on Intereſt at 5 p^r Cent. - - - - - £. 100 0 0				
	1789, Aug^t 4th. D^o - - - D^o - - further 100 0 0 *Eſteemed good.*	200	0	0	
	Intereſt received on the firſt Sum, to 24th June 1789.				

Ledger. Folio		£.	s.	d.	
26.	HOUSE, N° 14, in Highbury Place; viz[t] 1788, June 10th. Paid 20 p[r] Cent. on the Coft (£.765.) at Auction - - - - - - £.150 0 0 1789, June 26th. Paid remainder of Coft - - 615 0 0 Paid Inſurance, &c. for 7 Years, and other Charges - 43 2 9 *Expected to ſell for more than Coſt and Charges.*	808	2	9	Recovered.
31.	HOUSE on Portſmouth Common; let to ——— A ——— at £.12 p[r] Annum. 1787, Oct[r] 7th. Said Houſe taken for a Debt of - £.348 7 0 1788, Dec[r] 31ſt; Balance of Intereſt on Purchaſe Money above Rent received - - - - - 5 5 4 *May ſell for £.200.* Year's Rent received to Midſummer 1788, deducting 2/ Land Tax, £. 11. 18s.	353	12	4	
22.	Mr. HENRY CORT; ſo far as the Balance of his Account (including Intereſt to 31ſt December laſt) can be at preſent aſcertained; not charging him with his Drafts on and accepted by Mr. Jellicoe not due, and conſequently not paid by Mr. Jellicoe. £.2,500 appears to have been received from General Tonyn by Mr. Jellicoe, & £.770 by Meſſrs. Weſtons on the ſcore of this Debt, and alſo a Remittance of £.800 received by Mr. Jellicoe; but none of theſe Sums are paſſed to his Credit till further aſcertained. £.1,000 further appears alſo to have been received by Mr. Jellicoe, 27th Jan[y] 1789, and is entered in his Day Book. "£.1,000 Bills diſc[d] 27," which has been omitted H:C. to be carried to the Credit of any Account, and probably ſhould have gone to the Credit of this Account - - - - - - -	54,853	9	2¾	
60	Meſſrs. CORT & JELLICOE, Goſport; Intereſt included to 30th September 1788 - - - - - - -

Ledger Folio					
62.	Messrs. L—— T——, and A——, Cash in their hands pr Mr. Jellicoe's & their Book 28th August 1789. *Their Book not brought up, & this Balance uncertain on account of Bills and Payments since* - -	973	9	0¾	To be found.
23	Mr. Albert Innes, advanced on account of Half-pay 15th Augt 1789, *(receed part of by Mr Trotter, in Trust for the Estate of £.4. 5s. 4d. discount paid by Mr. Innes deducted, and in the hands of Messrs. Coutts & Co.*	488	18	6	Recovered.
53	Mr. R—— J—— C——, Cash lent on Note, 26th May 1789. *Esteemed good.*	10	0	0	To be found.
59.	Mr. K—— R——, Cash lent 2nd June 1789 - - - *Do* -	36	0	0	Do.
46	PROMISCUOUS ARTICLES, being sundry petty Debtors, vizt				
	W. G——, Money short : 1783, Octr *Esteemed bad.* £. 2 2 0				
	J—— R——, Families - - - Nov. 28th *Do* - - 2 6 0				
	G. P——, Lent to him - 1785, Decr 24th *Do* - - 2 2 0				
	J—— B——, Cash - - - 1786, May 6th *Do* - - 3 5 0				
	Mr. G——, Cash lent - 1787, July 4th *Do* - - 1 10 0				
	Mrs. C——, Do - - - - Augt 1st *Do* - - 0 10 6				
	J. B——, Do - - - - - - - 28th *Do* - - 1 1 0				
	Cash paid to J—— T—— of the Alfred, the Wages of Wm T—— which was to have been received by Mr. T——, in order to repay Mr. Jellicoe - 1788, May 22nd - *Esteemed good* - 5 8 5				
	Mr. A——, Cash advanced him, Widow's Pension from London Annuity Society ; *will be retained for Bill due by Mr. Jellicoe* - - - - - - 1788, Dec. 2 - - 12 0 0				
	Mr. N——, Cash lent - - *Esteemed good.* 23d - - 5 5 0				
	J—— S——, Cash lent on Note, 1788, Decr 30th £. 100 Receed in part 1789, Jany 5th 50				
	Esteemed good. 50 0 0	To be found.			
	M. C——, Hackney, Balance, 7th August 1787. *Esteemed good.* 1 18 0				
	H—— - - - - - 9th April 1789. *Doubtful.* 10 0 0				
See further below.*	W. S——, York Buildings, Cash lent on Note, 1789, April 22nd - - - - - - *Doubtful* 20 0 0				
	J. W. G——, Cash lent on Note, 1789, June 6th. *Esteemed good.* 10 10 0				
		127	17	11	
49.	BILLS DISCOUNTED. £. Messrs. R——, Bill discounted 1783, Sept. 9th 1,000 0 0 1785, April 13th, received a Dividend of 5s. per £. ; & 1788, July 30th, receed another of 1s. per £. (off Stamps 1s.) - - - 299 19 0	700	1	0	
	Little or nothing further is to be expected.				
*See above.**	W. S—— pr his acceptce to G. F——, 22nd June 1789, at 2 Months date - - - - -	25	15	6	
		725	16	6	
30.	BAD and DOUBTFUL DEBTS. *These Debts so esteemed by Mr. Jellicoe, at 1 Jany 1788, and carried into this Account by him at that date.*				
	Mrs. A—— C——, Southampton, Balance, 12th Sept. 1775, as Exx of E—— C——, £. 154 - - - - 61 10 6				
	Mr. T—— M——, Gosport, 1786 - - - - 256 19 0				
	Coll J—— H——, 1776 to 1786 - - - - 2,459 6 3				
	Mrs. C—— L——, Fareham, Balance, 1783, of Mortgage, over & above Proceeds of Estate sold - - - - 279 0 2½				
	Mr. U—— M——, London 1785 - - - - 89 0 11				
	J—— T——, Esq. Cash lent, 29th May 1786 - - 149 17 0				
	Mr. B—— H——, Navy Office, Do, 3rd June 1785 - 50 0 0				
	Mr. C—— W——, Navy Office, Balance of Accot 1787 - 598 19 6				
	Mr. A—— R——, Dockhead - Do - - - 1786 - 42 11 8				
		3,987	5	0½	
	Cash and Proceeds of Greenwich Hospital, Bills *received and paid into Messrs. Coutts & Co.* - - - - - - - - - - -	524	5	0	
	An Acceptance of A—— J——, to Adam Jellicoe, 30th July 1789, due 3rd Octr for £. 998. 14. *This appears to have been granted by Mr. J—— in exchange for Adam Jellicoe's Acceptance to him of same date, tenor, & amount, and these Acceptances appear to have been exchanged for reciprocal Accommodation. It further appears that Mr. J—— has raised Cash on Mr. Jellicoe's Acceptance, by discounting the same at Messrs. Prescott and Cos. Bankers, and that Mr. Jellicoe had not made use of Mr. J—— Acceptance in like manner. See State of Accommodation Bills, &c. between Mr. J—— and Mr. Jellicoe, remaining in the circle unpaid.*	Settled.			

No. 48.

Letter written by Mr. ADAM JELLICOE, found in his Iron Cheſt after his Deceaſe.

EVER ſince I have had Public Money in my hands, it has been a conſtant rule with me to have the value of it in Navy Bills, &c. &c. in the Iron Cheſt, that in caſe of my death, the Balance might be immediately paid in; I have never failed in obſerving this method, and have always had much more than my Balance by me, till my engagements, about two years ago, with Mr. Cort, which, by degrees has ſo drained me, and employed ſo much more of my Money than I expected, that I have been obliged to turn moſt of my Navy Bills, &c. into Caſh, and, at this time, to my great concern, am very deficient in my Balance. This gives me great uneaſineſs, nor ſhall I live or die in peace till the whole is reſtored.

But ſhould my death be ſudden, and before I am able to make up the Public Balance, I hope I ſhall not be reflected on, as I have always meaned honeſtly and juſtly; and I moſt earneſtly entreat the Treaſurer, Paymaſter, or whoever may be concerned, not to be ſevere in requiring the Balance to be *immediately* reſtored, leſt my character ſhould be traduced, and my ſon Samuel (who I hope is in a way to make a comfortable proviſion for himſelf and his Brothers and Siſters) and my family be ruined. I have conſiderably more than Twenty thouſand Pounds engaged in the buſineſs of Mr. Cort and my Son, and having paid almoſt all my engagements and acceptances, I expect the returns in Bills for Ironmongery Wares will now come in very faſt; beſides which, Governor Tonyn owes Mr. Cort near £. 3,000. which Mr. Wilkinſon, in Abchurch Lane, aſſures me is as ſafe as if I had it. Mr. Morgan, the Purſer (whoſe Name is in the contract for Ironmongery Wares) owes Mr. Cort near £. 3,500. both theſe Debts are aſſigned to Meſſrs. A. & J. Weſton, N° 31, Fenchurch Street, for my uſe. Meſſrs. Weſton, have alſo in their hands Monies received from Captain William Hay, and Captain O'Hara, in the Royal Navy, due to Mr. Cort, and aſſigned to me.

Mr. Sykes, Agent in Crutched Friars, has a Navy Bill of mine, value £. 2,887. with Intereſt due on it, on which I borrowed £. 2,000 of him. Meſſrs. Weſton, abovementioned, will, in caſe of my ſudden death, aſſiſt in raiſing Money for me, as I doubt not will Meſſrs. Bennett and Cure, in Fenchurch Street, to ſave me from any imputation, and my family from being hurt; and they may be aſſured of being repaid by remittances from Mr. Cort and my Son, ſo that I hope my Balance will be ſpeedily made up; and as I have ever meaned to deal juſtly and honeſtly, both with the Public and every private Perſon, I again entreat, that ſome favour may be ſhewn to the family of one who has ſerved faithfully for above forty years, and that it will not be inſiſted on that my Balance be *immediately* paid in.

Adam Jellicoe.

11th Nov^r 1782.

I have alſo a Mortgage of £. 4,000. on an Eſtate of Mrs. Catherine Dent, and above £. 800. intereſt due on it.

A. J.

Dr No.

ALEXANDER TROTTER, Esqre Paymaster of the Navy, in Trust of the Right honourable HENRY

1789.			Vide Contra.	£.	s.	d.
Septr	To Cash found in Mr. Jellicoe's Iron Chest	52 9 0	Nº			
	To Value recd for Greenwich Hospital Bill found in Dº	455 0 0	1	524	5	0
	To Dº D. D. Clo. Bill, Jnº Thirsk, found in Dº	16 16 0				
Octr 1.	To Value received from Albert Innes		2	484	13	2
15.	To Draft (A. T.) on Messrs. Coutts & Cº		3	1	6	6
23.	To Half Pay on Acct of Captn Wm Hay		4	44	13	6
Novr 13.	To Draft on Messrs. Coutts & Cº		5	40	0	0
Decr 15.	To - - Ditto - - Ditto		6	271	12	0½
1790.						
Febr 1.	To - - Ditto - - Ditto		7	12	10	0
3.	To - - Ditto - - Ditto		8	20	0	0
	To Half Pay on Acco[t] of Captn O'Hara to Midsummer 1789		9	74	11	0
12.	To Draft on Messrs. Coutts & Cº		10	432	1	0
Mar. 13.	To received from H. Sealy, Esqre late Under Sheriff of Hampshire, on Acco[t] of Cort & Jellicoe		11	6,681	15	11
	To Value of 2 Victualling Bills, deld from the Office in Octr 1789, on Acco[t] of Cort and Jellicoe		12	324	17	6
	To Dº of a 3d Bill found in Mr. Jellicoe's Possession, on Acco[t] of Ditto		13	67	7	0
	Amount carried forward		£.	8,979	12	7½

49. Cr

for the Eſtate of ADAM JELLICOE, Eſqre decd as far as reſpects the Intereſt DUNDAS, Treaſurer of the Navy.

1789.		Vide Contra.	£. s. d.
Septr 19.	By paid into the hands of Meſſrs. Coutts & Co upon this Truſt Account raiſed at their Houſe by deſire of the Treaſurer of the Navy and of the Solicitor of the Treaſury -	No 1	524 5 0
Octr 1.	By paid into the Truſt Account as above - -	2	484 13 2
15.	By paid Expreſs to Baron Hotham, 31st Augt & 1st Septr - - - £.1 4 0		
	By paid for noting Bill on Innes - 0 2 6	3	1 6 6
23.	By paid into the Truſt Acco as above - -	4	44 13 6
Novr 13.	By paid George Black, employed as Accountant to the Truſt - - - - - - - - -	5	40 0 0
Decr 15.	By paid Thos Aſtle, Eſqre Abatements of 6d. pr Pound for 1788, made by A. Jellicoe -	6	271 12 0½
1790:			
Febry 1.	By paid Subſiſtence, directed to be allowed to Capta O'Hara out of his Half Pay, due Midſummer laſt - - - - - - - - -	7	12 10 0
3.	By paid - - Ditto - - Ditto - -	8	20 0 0
	By paid into the Truſt Acco as above - -	9	74 11 0
12.	By paid Jno Lane, Eſqre Abatements of 1s. pr Pound, made by A. Jellicoe - - - - -	10	432 1 0
Mar. 13.	By paid into the Truſt Acco as above - -	11	6,681 15 11
	By Ditto - - - - Ditto		
	£. 282 2 0		
	40 10 0		
	322 12 0		
	Int. Premm & Commn 2 5 6	12	324 17 6
	£. 324 17 6		
	By Ditto - - - - Ditto - - - -		
	£. 64 11		
	Int. Premm & Commn 2 16		
	67 7	13	67 7 0
	Amount carried forward - - -	£.	8,979 12 7½

Dr	1790.		Vide Contra. N°	£.	s.	d.
	Mar. 13.	Amount brought forward - - -		8,979	12	7½
		To recd from Mr. Saml Jellicoe, for Cort & Jellicoe, 1 Year's Rent of Wharf at Gosport, due 1789 - - - - - - - -	14	100	0	0
	17.	To Draft on Messrs. Coutts and Co. - - -	15	20	0	0
	19.	To - - - Ditto - - - Ditto - - - - -	16	143	5	0
	31.	To Half Pay on Acco[t] of Capt[n] W[m] Hay -	17	45	8	6
	April 3.	To Draft on Messrs. Coutts & C° - - - -	18	12	10	0
	19.	To - - - Ditto - - - Ditto - - - - -	20	42	8	6
	10.	To - - - Ditto - - - Ditto - - - - -	19	6,000	0	0
	May 6.	To - - - Ditto - - - Ditto - - - - -	21	9	5	6
	7.	To recd of Sir Gilbt Elliott, on Account of his Treasurership - - - - - - - - -	22	67	3	11
	8.	To Drafts on Messrs. Coutts & C° - - -	23	1,080	18	3
	13.	To - - - Ditto - - - Ditto - - - - -	24	24	2	0
	20.	To Hf Pay on Acco[t] Capt[n] O'Hara, to Xmas. last - - - - - - - - - - -	25	79	5	6
		To Draft on Messrs. Coutts & C° - - - -	26	25	0	0
	June 14.	To Draft - - - Ditto - - - - - - -	27	24	3	0
		Amount carried forward - - -	£.	16,653	2	9½

1790.		Vide Contra. N°	£.	s.	d.	C.
Mar. 13.	Amount brought forward - - -		8,979	12	7½	
—	By paid into the Truſt Acco[t] as above - -	14	100	0	0	
17.	By paid Mr. Black, Acco[t] to the Truſt - -	15	20	0	0	
19.	By paid Meſſrs. Marſh & Creed, Money ſolved to them by Mr. Jellicoe, but remaining unpaid by him to them - - - - -	16	143	5	0	
31.	By paid into the Truſt Account, as above -	17	45	8	6	
April 3.	By paid Capt[n] O'Hara's Allowance from Half-pay, to Chriſtmas - - - - - - - - -	18	12	10	0	
19.	By paid Mr. Ben. Robinſon, Money ſolved to him by Mr. Jellicoe, but remaining unpaid by him to Mr. Robinſon - - - - -	20	42	8	6	
20.	By paid into the Bank in reduction of Mr. Jellicoe's debt - - - - - - - - -	19	6,000	0	0	
May 6.	By paid Mr. I. Bowman, Money ſolved to him by Mr. Jellicoe, but remaining unpaid by him to Mr. Bowman - - - - - -	21	9	5	6	
7.	By paid into the Truſt Acco[t], as above - - -	22	67	3	11	
8.	By paid Jn[o] Swaffield, Eſq[r], Money reſerved by Mr. Jellicoe, being received by Mr. Swaffield, & bro[t] to Acco[t] by the Caſhier Mr. Cook, (included in the Sum of £. 1,100.) in his Certificate to the Navy B[d], 30th April 1790 -	23	1,000	18	3	
13.	By paid Mr. J. Andrews, Money ſolved to him by Mr. Jellicoe, but remaining unpaid by him to Mr. Andrews - - - - - -	24	24	2	0	
20.	By paid into the Truſt Acco[t], as above - -	25	79	5	6	
—	By paid Capt[n] O'Hara's Allowance - - -	26	25	0	0	
June 14.	By paid Mr. Boxley, thro Mr. Taylor, in full of deductions made by Mr. Jellicoe, for Greenwich Hoſp. for Lady-day Quarter 1789, upon Yard Books - - - - -	27	24	3	0	
	Amount carried forward - - -	£.	16,653	2	9½	

Dr

		Vide Contra.	£.	s.	d.
1790.		N°			
June 14.	Amount brought forward - - -	- -	16,653	2	9½
July 16.	To recd of Mr. White, being the Proceeds upon the Houſe at Higbury Place, ſold under the Extent - - - - - - - - -	28	1,800	0	0
17.	To Draft on Meſſrs. Coutts and Co. - - -	29	1,810	13	8½
Decr 16.	To Hf pay on Acct Captn O'Hara, to 30 June laſt - - - - - - - - - - -	30	82	7	0
15.	To Draft on Meſſrs. Coutts & Co. - - -	31	25	0	0
1791:					
May 19.	To Hf pay on Acct Captn O'Hara, to Xmas. - - - - - - - - - - - -	32	90	17	0
June 25.	To recd of David Ramſay Karr, Eſqre - -	33	265	19	1
May 19.	To Draft on Meſſrs. Coutts and Co. - - -	34	25	0	0
Octr 24.	To - - - - Ditto - - - - - Ditto - - -	35	250	0	0
Decr 2.	To recd on Acct of Captn Hay's Hf Pay, to Midsr 1791 - - - - - - - - -	36	114	0	6
8.	To Draft on Meſſrs. Coutts & Co. - - -	38	44	13	6
—	To Half Pay on Accot Captn O'Hara, to Midsr - - - - - - - - - - - -	37	89	7	0
1792:					
Mar. 21.	To - - Ditto - - Ditto - - to Xmas. - -	39	90	17	0
—	To Draft on Meſſrs. Coutts & Co. - - -	40	45	8	6
June 12.	To - - - Ditto - - - Ditto - - - - -	41	70	0	0
Septr 17.	To recd on Accot Captn O'Hara's Hf Pay to Midsr - - - - £. 89 17 0				
	To ditto ½ Captn Hay's do - - 44 18 6	42	134	15	6
19.	To Draft on Meſſrs. Coutts and Co. - - -	43	44	18	6
Octr 20.	To - - - Ditto - - - Ditto - - - - -	45	132	1	3
(Mar. 23.)	To Hf Pay on Accot Captn Hay's, Xmas. 1791 - - - - - - - - - - - -	44	45	8	6
Octr 20.	To Draft on Meſſrs. Coutts & Co. - - -	46	3	15	0
1793:					
Mar. 26.	To - - - Ditto - - - Ditto - - - - -	47	20	0	0
	Amount carried forward - - -	£.	21,838	4	10

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1790.		Vide Contra. N°	£.	s.	d.
June 14.	Amount brought forward - - -	- -	16,653	2	9½
July 16.	By paid into the Truſt Acco^t, as above - -	28	1,800	0	0
17.	By paid into the Bank in reduction of Mr. Jellicoe's Debt - - - - - - - - -	29	1,810	13	8½
Dec^r 16.	By paid into the Truſt Acco^t, as above - -	30	82	7	0
5.	By paid Capt^n O'Hara's Allowance - - -	31	25	0	0
1791:					
May 19.	By paid into the Truſt Acco^t, as above - -	32	90	17	0
June 25.	By - - - Ditto - - - Ditto - - - - -	33	265	19	1
May 19.	By paid Capt^n O'Hara's Allowance - - -	34	25	0	0
Oct^r 24.	By paid Mr. Cort, agreeable to Mr. White's Letter of this date - - - - - - - -	35	250	0	0
Dec^r 2.	By paid into the Truſt Acco^t, as above - -	36	114	0	6
8.	By paid Capt^n O'Hara's Allow^ce, to Mids^r -	38	44	13	6
—	By paid into the Truſt Acco^t, as above - -	37	89	7	0
1792:					
Mar. 21.	By - - - Ditto - - - Ditto - - - - -	39	90	17	0
—	By paid Capt O'Hara's Allow^ce to Xmas. -	40	45	8	6
June 12.	By paid Mr. Cort, agreeable to Mr. White's Letter of this date - - - - - - - -	41	70	0	0
Sept^r 17.	By paid into the Truſt Acco, as above - -	42	134	15	6
19.	By paid Capt^n O'Hara's Allow^ce to Mids^r -	43	44	18	6
Oct. 20.	By paid Ch^r Cook, Eſq^r Abatements of 6*d.* per Pound, 2 Q^rs Lady-day, & Mids^r 1789, made by Mr. Jellicoe - - - -	45	132	1	3
(Mar. 23.)	By paid into the Truſt Acco^t, as above - -	44	45	8	6
Oct^r 20.	By paid Mr. Cook, further on Acco^t of the above Abatements of 6*d.* per pound - -	46	3	15	0
1793:					
Mar. 26.	By paid Mr. Black, Acco^t to the Truſt - -	47	20	0	0
	Amount carried forward - - -	£.	21,838	4	10

D^r			Vide Contra. Nº	£.	s.	d.
	1793. Mar. 26.	Amount brought forward - - -	- -	21,838	4	10
	May 17.	To Draft on Meſſrs. Coutts & Co. - - -	48	19	16	10
	1791: (Sept^r 23.)	To rec^d of Mr. Sam^l Jellicoe, on Acco^t of Rent of Wharf at Goſport, at the rate of £. 100. per Ann. and of the reduction of your Debt of £. 4,000. at the rate of £. 200 per Ann. both commenc^s 1 Jan^y 1790.	49	450	0	0
	1794: Feb^y 8.	To Draft on Meſſrs. Coutts & Co. - - -	50	200	0	0
	Dec. 31.	To rec^d upon Warrant, to indemnify the R^t Hon^{ble} H^y Dundas of the ſeveral Advances of £. 250. £. 70. & £. 200. made to Mr. Cort - - - - - - - - - -	51	520	0	0
	1800: May 12.	To received an Arrear of Salary due to Mr. Jellicoe, to 30th Auguſt 1789 - - - -	52	63	17	0
	17.	To received of Mr. Sam^l Jellicoe, the Balance ſtated by him to be due 31ſt March laſt, for Rent of Wharf at Goſport, & his Inſtalments of £. 200. a year, in reduction of his Debt of £. 4,000. - - - - -	53	2,596	8	8
	1791: *June* 17.	To - - - - - - - - - - -	54	3	0	11
	1800: *May* 17.	To Draft on Meſſrs. Coutts and Co. - - -	55	10	10	0
	—	To - - - Ditto - - - Ditto - - - - -	56	3,922	3	7½
				29,624	1	10½
	May 17.	*To Draft on Meſſrs. Coutts & Co.* - - - -	57	57	16	6½
			£.	29,681	18	5

		Vide Contra. N°	£. s. d.	C.
1793: Mar. 26.	Amount brought forward - - - -	- -	21,838 4 10	
May 17.	By Expences attending my going to Gosport, for Information respecting the Wharf at that place - - - - - - - - - - -	48	19 16 10	
1791: (Sept^r 23.)	By paid into the Trust Acco^t, as above - -	49	450 0 0	
1794: Feb^y 8.	By paid Mr. Cort, further - - - - - -	50	200 0 0	
	By paid into the Trust Acco^t as above - -	51	520 0 0	
1800: May 12.	By paid into the Trust Acco^t as above - -	52	63 17 0	
17.	By paid into the Trust Acco^t as above - -			
	Amount of two Navy Bills - - £. 2,684 8 6			
	Deduct p^d Sam^l Jellicoe - - - 87 19 10			
	£. 2,596 8 8	53	2,596 8 8	
1791: *June* 17.	By paid into the Trust Acco^t, as above - -	54	3 0 11	
1800: *May* 17.	By paid Mr. Ge° Black, in full of his Services as Accountant to the Trust - - - - -	55	10 10 0	
—	By paid into the Bank, in reduction of Mr. Jellicoe's Debt - - - - - - - - -	56	3,922 3 7½	£. 136 14 8¾ 1st Treasr.ship. 657 4 11½ Act of Par. Acct. 3,128 3 11¾ Do. New Acct.
			29,624 1 10½	
May 23.	*Paid into the Chest at Sheerness* - - - - -	57	57 16 6½	
		£.	29,681 18 5	

Alex^r Trotter, 16th Nov^r 1804.

No. 50.

MEMORIAL of the Right hon^ble HENRY DUNDAS, to the Lords Commiſſioners of His Majeſty's Treaſury.

MR. DUNDAS was appointed Treaſurer of the Navy in 1784, and it was not till after his appointment that Arrangements were made by an Act of Parliament " for better regulating the Office of the Treaſurer of His Majeſty's Navy," when, among other ſalutary Regulations, it was enacted, " That upon the Death, Reſig- " nation, or Removal of every Treaſurer of His Majeſty's Navy, the Accounts of " the Pay Clerks at the ſeveral Out-Ports ſhall be immediately made up, and the " Balance of Caſh for which he ſhall at that time have Credit with each of them, " ſhall, as ſoon as a Succeſſor ſhall be appointed, be carried to the Credit of the " Account of ſuch Succeſſor, and an Account thereof forthwith tranſmitted to the " Commiſſioners of the Navy."

25th George 3d Cap. 31.

According to Cuſtom, previous to paſſing this Act, Mr. Dundas, on coming into Office, and receiving from his Predeceſſor a Statement of the Balance due by him to the Public as Treaſurer of the Navy, found that a conſiderable part thereof conſiſted in Monies actually in the hands of the Cathiers, applicable to ſuch conſtant Demands as could not be ſupplied by detail, and which always required a proviſion, greater or leſs, according to the Department to be provided for, and which henceforward were to be continued by Mr. Dundas as they had formerly been by thoſe who preceded him.

At the Head of the principal of thoſe Departments, Mr. Dundas found Mr. Adam Jellicoe a public Servant, who had ſucceſſively filled every Department of the Office, and who had riſen to the firſt Situation in Reſponſibility with the moſt honourable Character. His length of Services, then above Forty-two years, the univerſal eſteem in which he was held, and his ſuppoſed large Fortune, entitled him to every confidence, and for many years after Mr. Dundas held the Office of Treaſurer of the Navy, no doubt aroſe as to the ſafety of the Public Money thus committed to his care.

About the Year 1788, it being come to Mr. Dundas's knowledge that a connection which Mr. Jellicoe had long entered into with Mr. Cort (the Patentee of an Invention for making wrought from unwrought Iron) had by degrees involved him in Engagements which began to give his Friends uneaſineſs; he, in regard to the Public Safety, immediately gave Orders to him to ſtate what Sum was abſolutely neceſſary to remain with him for the Public Service, and to reduce his Balance to that Amount; but the intimate connection which exiſted with Mr. Cort had led to ſuch advances, not only of all his own Fortune (otherwiſe very large) but alſo of all the Public Money he could divert into that channel, that it was found impoſſible to carry Mr. Dundas's Orders immediately into effect*.

* Vide Mr. Dundas's Letter of the 10th July 1788, and Mr. Jellicoe's Anſwer of ſame date, A. & B.

The ſanguine hopes that were then entertained of Mr. Cort's Invention becoming productive, and the inefficacy of harſher meaſures being conſidered, it was determined that Mr. Jellicoe ſhould not be immediately ſuſpended from his place, but that he ſhould be preſſed to uſe every Exertion to pay up his Balance.

In juſtice to his Memory it is requiſite to ſtate, that no pains were ſpared by him to effect what he felt ſo incumbent upon him, and that his Health, and at laſt his Life, fell a Sacrifice to the Anxiety and mental Suffering which his unſucceſsful Endeavours occaſioned.

Being left in this ſituation, Mr. Dundas had no alternative but to ſave for the Public the Wreck of the Property Mr. Jellicoe died poſſeſſed of, and an Extent having been iſſued immediately on his Death, all his Effects that were available were turned into Money, and paid in diminution of the Debt. The Patent granted to Mr. Cort, which had been the firſt cauſe of Mr. Jellicoe's misfortunes, was alſo ſecured, and for a long time hopes were entertained that Parliament would, by

by rewarding ſo beneficial an Invention, have provided a further Fund for leſſening the Debt; but notwithſtanding the great merit of the diſcovery, and the uſe it is of to the Country remain unconteſted, no compenſation has ever been made in retribution of the great Expence incurred, and Mr. Jellicoe's Debt, which it was long thought would be extinguiſhed, or nearly ſo, from this ſource, ſtill remains due, to the Amount of £. 24,846 6s. 6d¼. £.24,846 6 6¼

Although from the accidental circumſtance of Mr. Dundas being in the Treaſurer's Office at the time of Mr. Jellicoe's death, the Balance ſtands on the face of the Treaſurer's Accounts againſt him, it admits of no doubt that Mr. Jellicoe's embarraſſments and conſequent misfortunes had taken place previous to Mr. Dundas's coming into office. This is apparent from the date of the following Paper, found ſealed up in his Repoſitories at the time of his death:

" Ever ſince I have had Public Money in my hands, it has been a conſtant " rule with me to have the value of it in Navy Bills, &c. &c. in the Iron Cheſt, " that in caſe of my death the Balance might be immediately paid in."

" I have never failed obſerving this method, and have always had much more " than my Balance by me, till my engagements about two years ago with Mr. " Cort, which by degrees has ſo drained me, and employed ſo much more of my " Money than I expected, that I have been obliged to turn the moſt of my Navy " Bills, &c. into Caſh, and at this time, to my great concern, am very deficient in " my Balance. This gives me great uneaſineſs, nor ſhall I live or die in peace " till the whole is reſtored."

" But ſhould my death be ſudden, and before I am able to make up the " Public Balance, I hope I ſhall not be reflected upon, as I have always meaned " honeſtly and juſtly; and I moſt earneſtly entreat the Treaſurer or Paymaſter, or " whoever may be concerned, not to be ſevere in requiring the Balance to be " immediately reſtored, leſt my character ſhould be traduced, and my Son Samuel, " (who, I hope, is in a way to make a comfortable proviſion for himſelf and his " Brothers and Siſters) and my Family be ruined."

" I have conſiderably more than £. 20,000 engaged in the Buſineſs of Mr. " Cort and my Son, and having paid almoſt all my Engagements and Acceptances " I expect the Returns in Bills for Ironmongery Wares will now come in very " faſt: beſides which, Governor Tonyn owes Mr. Cort near £. 3,000, which Mr. " Wilkinſon in Abchurch Lane aſſures me is as ſafe as if I had it."

" Mr. Morgan the Purſer, (whoſe name is in the Contract for Ironmongery " Wares) owes Mr. Cort near £. 3,500; both theſe Debts are aſſigned to Meſſrs. " A. & I. Weſton, No. 31. Fenchurch-Street, for my uſe."

" Meſſrs. Weſton have alſo in their hands Monies received from Captain " William Hay and Captain O'Hara, in the Royal Navy, due to Mr. Cort, and " aſſigned to me."

" Mr. Sykes, Agent, in Crutched Friars, has a Navy Bill of mine, value £. 2,887, " with Intereſt, on which I borrowed £. 2,000 of him. Meſſrs. Weſton above- " mentioned will, in caſe of my ſudden death, aſſiſt in raiſing Money for me, as I " doubt not will Meſſrs. Bennett and Cure in Fenchurch-Street, to ſave me from " any imputation, and my Family from being hurt; and they may be aſſured " of being repaid by remittances from Mr. Cort and my Son, ſo that I hope " my Balance will be ſpeedily made up; and as I have ever meaned to deal " juſtly and honeſtly, both with the Public and every private Perſon, I again " entreat that ſome favour may be ſhewn to the Family of one who has ſerved " faithfully for above forty Years, and that it will not be inſiſted on that my " Balance be immediately paid in."

Adam Jellicoe.

11th Nov^r 1782.

" I have alſo a Mortgage of £. 4,000, on an Eſtate of Mrs. Cath^e Dent, and " above £. 800 Intereſt due on it."

A. J.

A Statement

C. & D. A Statement of the Sums in the hands of the Chief Clerk, from the time of Mr. Dundas's coming into Office is ſubjoined, from which it will appear that even allowing no weight to Mr. Jellicoe's Rank, Reſpectability, and ſuppoſed Fortune, the confidence placed in him as to extent was not beyond what other Treaſurer's had placed in leſs expenſive times; and as from the whole circumſtance of the caſe it muſt appear, that the moſt ſevere meaſures would not have contributed more to the Public Good, he truſts that previous to leaving the Office, he will be enabled finally to cloſe his Account, and to pay over his Balance in terms of the Act of Parliament, after deducting therefrom ſo much of the Balance due from Mr. Jellicoe at the time of his death as now remains unpaid, and that Mr. Dundas and his Succeſſors in the Office of the Treaſurer of the Navy, may be diſcharged from all further Account for ſuch Balance; the Crown ſtill reſerving the Power to take the moſt effectual meaſures for recovering, under the Extent againſt Mr. Jellicoe's Effects or Securities, the remainder of the Balance.

No. 51.

Sir,

A. I OBSERVE by the monthly Accounts, that the Balance in your hands has remained conſtantly greater than it uſed to be formerly.

It does not occur to me that there is any circumſtance in the conduct of the Buſineſs of the Office to render this change neceſſary, I would therefore wiſh an explanation of it; and, if it is not neceſſary, I muſt ſuggeſt to you the neceſſity of reducing it.

I am Sir,
Your obedient Servant,
H. D.

India Office,
10th July 1788.

No. 52.

Navy Pay-Office, 10th July 1788.

Sir,

B. I HAVE the honour of your Letter of this day, ſuggeſting the propriety of my reducing the Balance in my hands, as there appears no reaſon why it ſhould be greater of late than it has formerly been.

In compliance with which I beg leave to ſay, I ſhall take the earlieſt opportunity of paying in all my Balance, for which there appears to be no immediate demand; but in caſe you ſhould think a Security neceſſary for the reſponſibility of the Situation which I have the honour to hold under you, I beg leave to offer the incloſed, * amounting to a larger Sum than I can at any time hope to have in my hands unemployed.

I have the honour to be with moſt perfect reſpect,
& moſt unfeigned gratitude, Sir,
Your moſt obed^{t} moſt humble Serv^{t},
Adam Jellicoe.

R^{t} hon^{ob}le Henry Dundas.

* Sundry Bonds & Aſſignments of Mr. Cort's Patent, which were all included in the property found under the Extent.

No. 53.

COPY of a TREASURY MINUTE; dated the 29th of May 1800.

Preſent,

Mr. Pitt.
Mr. Townſhend.
Mr. Douglas.
Mr. Pybus.
Mr. Smyth.

Mr. ROSE ſubmits to the Board a Statement received of the Debt due to the Treaſurer of the Navy from Mr. Adam Jellicoe, which amounts to the Sum of £. 24,846. 6*s*. 6*d*½.

Read the Statement, in which appear the ſteps that have been taken to reduce the ſaid Debt.

My Lords, upon a full and attentive conſideration of all the circumſtances of the caſe, are of opinion, that it is expedient the preſent Treaſurer of His Majeſty's Navy, his Executors, his Adminiſtrators and Aſſigns, ſhould be exonerated and diſcharged from accounting for the ſaid Sum of £. 24,846. 6 *s*. 6*d*.½; and therefore direct a Warrant to be prepared to be ſubmitted to His Majeſty for that purpoſe.

No. 54.

WRIT of PRIVY SEAL for acquitting LORD MELVILLE of Mr. Jellicoe's Deficiency.

GEORGE the Third, by the Grace of God, of Great Britain, France, and Ireland King, Defender of the Faith, and ſo forth. To the Commiſſioners of Our Treaſury, Chancellor, and Under Treaſurer, Chamberlains, and all other Officers and Miniſters of Our Exchequer now being, and to Our High Treaſurer, Commiſſioners of Our Treaſury, Chancellor and Under Treaſurer of Our Exchequer, Barons, Chamberlains, and all other Officers and Miniſters of Our Exchequer for the time being, and that hereafter ſhall be, and to all others whom this may concern, Greeting.

Whereas our right truſty and well-beloved Counſellor, Henry Dundas, was appointed Treaſurer of Our Navy in the Year one thouſand ſeven hundred and eighty-four; and whereas the Commiſſioners of Our Treaſury have repreſented unto Us, that the ſaid Henry Dundas, on his Appointment to the ſaid Office, found Adam Jellicoe at the Head of one of the principal Departments under him, who had ſucceſſively filled various Situations of Truſt in the Office, and who had riſen to the firſt place of Reſponſibility with a fair and unimpeached Character, and that the length of his Services (then above Forty-two Years) with the univerſal Eſteem in which he was held, and his ſuppoſed large Fortune, appeared in the eyes of his Principal to entitle him to his Confidence, eſpecially, as for many years after the ſaid Henry Dundas was appointed to the Employment of Treaſurer of Our Navy, no Doubt aroſe as to the Safety of the Public Money committed to the ſaid Adam Jellicoe's care: And whereas the Commiſſioners of Our Treaſury have alſo repreſented unto Us, that about the Year one thouſand ſeven hundred and eighty-eight, it having come to the Knowledge of the ſaid Henry Dundas, that a Connection which the ſaid Adam Jellicoe had long entered into with Henry Cort (the Patentee of an Invention of making wrought from unwrought Iron) had, by degrees, involved him in Engagements which created Suſpicions of his Solvency, the ſaid Henry Dundas, with a view to the Safety of the Public Money, immediately gave orders to

the ſaid Adam Jellicoe to ſtate what Sum was abſolutely neceſſary to remain with him for the Public Service, and to reduce his Balance to that Amount; but that it was found the Connection with the ſaid Henry Cort had rendered it impoſſible for the ſaid Orders to be carried into Execution: And whereas Our ſaid Commiſſioners have further repreſented unto Us, that an Expectation being then entertained of the ſaid Henry Cort's Invention becoming productive, and that any Crown Proceſs could not at that time have tended to any uſeful end, it was determined not to ſuſpend the ſaid Adam Jellicoe immediately, but that he ſhould be preſſed to uſe every Exertion to pay up his Balance, to effect which, it is ſtated, no pains were ſpared during his Life; and that immediately after his Death, a Writ of "diem clauſit extremum" was iſſued againſt the Eſtate of the ſaid Adam Jellicoe, and a Writ of Extent againſt the ſaid Henry Cort, and the utmoſt Diligence uſed for recovering all that could be had from their Eſtates, whereby the Balance due from the ſaid Adam Jellicoe has been reduced to the Sum of £. 24,846. 6 *s.* 6 *d.* ¼; and the Commiſſioners of Our Treaſury having recommended to Us, under the ſpecial Circumſtances hereinbefore recited, to diſcharge the ſaid Henry Dundas from accounting for the ſaid Sum of £. 24,846. 6 *s.* 6 *d.* ¼, ſo remaining due from the ſaid Adam Jellicoe as aforeſaid, to which We are graciouſly pleaſed to condeſcend: Our Will and Pleaſure is, and We do hereby direct and command, that the ſaid Henry Dundas, his Executors, Adminiſtrators, and Aſſigns, be exonerated and diſcharged from accounting for the ſaid Sum of Twenty-four thouſand eight hundred and forty-ſix Pounds ſix Shillings and Sixpence one Farthing, ſo remaining due from the ſaid Adam Jellicoe as aforeſaid; and theſe Our Letters ſhall be your ſufficient Warrant and Diſcharge in this Behalf.—Given under Our Privy Seal, at Our Palace of Weſtminſter, the twenty-ſeventh Day of May, in the fortieth Year of our Reign.

Entered at the Treaſury Chambers,
Whitehall, 31 May 1800.
P^d Cipriani.

(Examined)
John Larpent,
Deputy.

No. 55.

The further Examination of Mr. WILLIAM CHAPMAN, Clerk to Meſſrs. Coutts and Company, Bankers; taken upon Oath, the 26th December 1804.

Mr. Chapman.

IT appearing that Mr. Adam Jellicoe, late Deputy Paymaſter of the Navy, had an Account with Meſſrs. Thomas Coutts and Company, and it being ſtated in the Schedule of his Effects, that £. 55. 11 *s.* 6 *d.* were due to him on that Account on the 20th of Auguſt 1789; you are deſired to ſtate whether ſuch Sum has been ſince paid, and if ſo, to whom, and when?

The Payment of that Sum ſtands in the Books of Meſſrs. Coutts and Company, as follows:

7 July 1800. To Caſh paid Joſeph White, the Balance of this Account, on account of a Debt due to the Crown, per Receipt - - - - - - - £. 55. 11 *s.* 6 *d.*

Ch^s M. Pole. *W. Chapman.*
Ewan Law.
John Ford.
Henry Nicholls.
W^m Mackworth Praed.

No. 56.

The Examination of JOSEPH WHITE, Esquire, Solicitor to the Right honourable the Lords Commissioners of His Majesty's Treasury; taken upon Oath, the 17th December 1804.

Mr. White.

BY whom was you employed in the recovery of the Debt due from Mr. Adam Jellicoe, at the time of his decease, to the Treasurer of the Navy?

Mr. Trotter applied to the late Mr. Chamberlayne and myself, on behalf of Mr. Dundas, then Treasurer of the Navy, and we debited the Treasurer of the Navy in our Books for the Expences attending this business.

Had you any communication with Mr. Dundas on the subject?

No; I do not recollect ever having seen Mr. Dundas on this business.

Was the whole of the business placed in your hands, to recover all that could be had from Mr. Jellicoe's Estate, or were you only employed professionally to recover a part of the Debt?——We were employed to recover as much as we could.

Was you furnished with any Statement of Mr. Jellicoe's Effects?

I think I must have been, as I could not have prepared the Inquisition without such a Statement having been put in my possession.

Have you that Statement now in your possession, or do you know what has become of it?——I think I have it.

Have you any of the Books and Papers of the late Mr. Jellicoe now in your possession?——I have Deeds and Papers, which I now deliver up, but no Books.

Was Mr. Jellicoe's private Ledger at any time in your possession, and do you know what has become of it?

It never was in my possession, nor to the best of my recollection, did I ever see or hear of it.

What Sums did you recover on account of the Treasurer of the Navy from Mr. Jellicoe's Estate?

I think about £. 2,046, arising from the sale of his House and Furniture at Highbury Place, of which I paid into Messrs. Coutts' for the Treasurer of the Navy £. 1,800, reserving the remainder for my Costs in the whole of the business. A further sum of £. 7,573. 10s. was recovered from the Estate of Messrs. Cort and Jellicoe, of which £. 7,017, 14s. were paid to Mr. Trotter, for Mr. Dundas, by the Under Sheriff of Hampshire, in pursuance of an order from the Court of Exchequer, dated 12th February 1790. There were further small Sums, which, on application by me to the parties, were settled by them with Mr. Trotter.

It being stated by the Sheriff of Hampshire, in his Return to the Extent issued against Mr. A. Jellicoe, that he was possessed of a large Freehold Warehouse and Wharf at Gosport, let at the yearly rent of £. 100.; and also of a Freehold Messuage or Tenement, situated at Portsea, let at the yearly Rent of £. 12.; and also of a Tenement and Farm, situated at Shidfield, let at the yearly Rent of £. 65. do you know why such Property was not sold to liquidate the Debt due from Mr. Jellicoe to the Treasurer of the Navy?

I received no further or special directions respecting them, and I do not know the reason why they were not sold.

At

Mr. White. At what period did you ceaſe to have any concern with this Buſineſs, or do you conſider it ſtill under your management?

I have never been diſcharged, nor received orders not to proceed, and continued to act in it until 1792 or 1793; but I have taken no ſteps ſince that time

Josh White.

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.
Wm Mackworth Praed.

The further Examination of JOSEPH WHITE, Eſquire, Solicitor to the Treaſury; taken upon Oath, the 10th of January 1805.

IT appearing by the Books of Meſſrs Thomas Coutts and Company, that you received on the 7th of July 1800, the Sum of £. 55. 11s. 6d. the Balance of their Account with the late Mr. Adam Jellicoe, does ſuch Money remain in your hands, or have you paid it over to any perſon?

Since I had your Note on this ſubject, I have looked over my Papers, and I have no trace of that Sum of Money having paſſed through the hands of my Bankers: If therefore, I received that Sum, I muſt I believe have paid it over immediately to Mr. Trotter or his order.

Have you examined your Books, ſo as to aſcertain that you have not received any other Sums due to the late Mr. Adam Jellicoe, beſides the above, and the proceeds of his Houſe, at Highbury Place?

I have looked over my Books, and have found no Sum whatever but that mentioned in my former Evidence, received from the Sheriff on account of the ſale of the Houſe and Furniture at Highbury Place.

Josh White.

Ch' M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.
Wm Mackworth Praed.

Sirs,

I BEG leave to acquaint you, that I have called upon Mr. Trotter, who admits, that I received Mr. Jellicoe's Balance at Meſſrs. Coutts, at his requeſt, and that it was paid by me to him or his order, and that it was applied, by his direction, in the diſcharge of ſome Fees due to the Office of the Treaſurer.

I am, Gentlemen,
Your moſt humble Servant,

Josh White.

To the Commiſſioners for
Naval Enquiry.

No. 57.

AN ACCOUNT, shewing the SUMS with which the late ADAM JELLICOE, Deputy Paymaster, stood charged on Account of the Right Honourable ISAAC BARRÉ, Treasurer of the Navy, at the end of each Month, from 10th April 1782, the Commencement of his Treasurership, to the Time of the said Mr. JELLICOE's Decease.

Months.	1782.	1783.	1784.	1785.	1786.	1787.	1788.	1789.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
January -		3,818 19 1½						
February -		92 7 10½						
March -		1,641 0 2½	3,150 8 7	1,748 8 3¼	1,912 3 10¾	1,053 10 9¾	643 9 9¾	467 4 1¾
April - -	5,875 7 1¾	326 2 2						
May - -	8,776 9 6	877 11 0½						
June - -	7,220 18 11½	211 10 4½	4,201 8 0	2,970 19 1¼	1,849 12 0¾	798 12 11¼	605 8 11¼	442 9 10½
July - -	3,895 4 0½	402 1 0						
August -	2,624 4 2	1,393 17 11						
	Ex-Treasurer.							
September	4,307 2 1½	4,320 11 7½	2,025 17 7	2,640 19 2¼	1,581 2 11¾	717 7 7¾	597 14 4¾	404 3 0¾
October -	370 17 8½	2,513 9 10½						
November	196 11 6½	799 16 4½						
December	2,586 8 7	277 17 6	1,082 17 5	2,216 10 9¼	1,297 0 11¼	667 7 10¾	509 10 6¼	—

Note.—The Sums underlined are Credits.

No. 58.

AN ACCOUNT, shewing the SUMS with which the late ADAM JELLICOE, Deputy Paymaster, stood charged on Account of the Right Honourable Lord MELVILLE, Treasurer of the Navy, at the end of each Month, from 19th August 1782, the Commencement of his First Treasurership, to the Time of the said Mr. JELLICOE's Decease.

Months.	1782.	1783.	1784.	1785.	1786.	1787.	1788.	1789.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
January -		2,240 12 1½						
February -		8,402 6 10½						
March -		5,322 8 5	1,062 2 6¼	862 12 8½	933 13 3¾	865 1 11	1,714 12 9¾	871 7 3¾
		Ex-Treasurer.						
April - -		6,262 10 4½						
May - -		1,304 6 6½						
June - -		2,573 11 4¾	639 7 7¼	202 5 2½	50 5 0¼	475 6 4	1,565 5 11¼	775 11 10¾
July - -		172 0 3½						
August -		2,434 19 5						
September	4,625 9 3	1,753 9 3⅜	1,917 17 3¼	2,061 9 5	1,582 5 5¾	53 8 1¼	1,319 14 10¼	657 4 11½
October -	5,250 2 11	4,473 17 11¾						
November	4,450 7 6	5,484 11 7¼						
December -	7,193 6 3¾	5,801 11 7¾	2,169 6 2	874 7 7¼	1,221 4 5¾	1,798 2 4¼	991 8 7¼	—

Note.—The Sums underlined are Credits.

No. 59.

AN ACCOUNT, shewing the SUMS with which the late ADAM JELLICOE, Deputy Paymaster stood charged on Account of the Right Honourable Lord BAYNING, Treasurer of the Navy, at the end of each Month, from 11th April 1783, the Commencement of his Treasurership to the Time of the said Mr. JELLICOE's Decease.

Months.	1783.	1784.	1785.	1786.	1787.	1788.	1789.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
January -		16,888 3 2½					
		Ex-Treasurer.					
February -		11,099 18 10½					
March -		9,888 18 6¼	7,463 12 7¼	727 12 11	561 9 3¼	803 8 5¾	430 10 11¼
April - -	5,169 18 11½	6,915 18 8⅜					
May - -	9,539 4 9½	2,208 0 6					
June - -	5,721 4 8	1,748 9 11¾	6,192 16 0	854 7 3	543 8 8	632 14 7¾	224 2 3¼
July - -	9,615 19 3¼	1,522 13 4⅜					
August -	3,559 7 11	5,353 3 0¾					
September	7,893 18 5½	6,027 0 6	1,119 15 11¾	1,290 15 0	68 18 6¾	247 7 0¼	529 11 9¼
October -	11,991 11 5¾						
November	8,339 6 8½						
December	14,602 3 9¼	11,255 19 6	3,237 5 2½	918 3 0¾	443 16 5¾	231 1 8¼	—

Note.—The Sums underlined are Credits.

No. 60.

AN ACCOUNT, ſhewing the SUMS with which the late ADAM JELLICOE, Deputy Paymaſter, ſtood charged on Account of the Right Honourable Lord MELVILLE, Treaſurer of the Navy, at the end of each Month, from 5th January 1784, the Commencement of his Second Treaſurerſhip, ending 31ſt December 1785, to the Time of the ſaid Mr. Jellicoe's Deceaſe.

MONTHS.	1784.	1785.	1786.	1787.	1788.	1789.
	£. s. d.	£. s. d.	£. s. d. Ex-Treaſurer.	£. s. d.	£. s. d.	£. s. d.
January	- - -	20,854 14 8½	14,381 8 6			
February	5,063 1 6	17,798 1 6½	13,270 16 10			
March	8,228 19 11	22,164 8 4½	8,483 4 8¾	2,172 6 2½	1,150 13 11	240 11 11¾
April	5,394 16 10	18,063 12 3¾	5,501 5 4¾			
May	12,491 6 4½	18,560 9 7½	6,410 15 4¼			
June	33,902 3 1	12,380 5 8¼	7,245 4 6¼	383 6 10⅝	662 8 9¾	388 17 4¼
July	1,415 0 6½	10,409 6 11¾				
Auguſt	2,582 0 5¾	9,349 1 6¾				
September	37,144 18 8	38,256 2 5	3,625 16 4	1,074 5 1¾	201 7 6¾	136 14 8¾
October	12,601 3 4½	64,795 16 3¾				
November	7,651 8 3¼	21,906 14 11				
December	13,836 11 11¾	20,457 12 10	335 12 6¼	63 9 0¼	933 11 10⅝	

Note.—The Sums underlined are Credits.

No. 61.

AN ACCOUNT, ſhewing the SUMS with which the late ADAM JELLICOE, Deputy Paymaſter, ſtood charged on Account of the Right Honourable Lord MELVILLE, Treaſurer of the Navy, at the end of each Month, from 1ſt January 1786, the commencement of the Act of Parliament New Account, to the Time of the ſaid Mr. Jellicoe's Deceaſe.

MONTHS.	1786.	1787.	1788.	1789.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
January - -	2,978 6 4	20,856 7 8½	28,574 7 1¼	29,495 9 2
February - -	5,142 12 7	17,940 19 8¾	28,256 17 10¼	29,150 4 1
March - - -	9,836 15 1½	103,664 6 2¼	53,499 12 10½	53,838 14 7½
April - - -	17,082 4 11	21,895 1 6¾	30,857 12 8½	32,826 11 2¼
May - - -	12,897 7 7½	14,883 1 0	26,668 9 4½	31,899 19 2¼
June - - - -	15,203 14 0	45,458 12 10¾	25,286 12 5½	57,901 10 7¼
July - - - -	12,904 4 11¼	24,473 18 4¼	26,939 12 4	34,104 0 6½
Auguſt - - -	13,907 1 7	25,468 6 6¾	27,209 16 3	35,785 4 2½
September - -	15,614 14 8¾	114,802 19 3¼	109,387 7 6½	
October - - -	22,415 18 8½	42,707 13 0¾	30,095 3 10½	
November - -	22,642 1 3¾	33,209 11 0¾	29,630 9 9	
December - -	19,585 3 8¾	52,140 6 9¾	58,229 16 2	

No. 62.

AN ACCOUNT, ſhewing the SUMS with which the late ADAM JELLICOE, Deputy Paymaſter, ſtood charged on Account of the Treaſurer of the Navy for the time being, at the end of each Month, from April 1782 to the time of the ſaid Mr. JELLICOE's Deceaſe.

MONTHS.	1782.	1783.	1784.	1785.	1786.	1787.	1788.	1789.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
January	- - -	2,240 12 1½	16,888 3 2½	20,854 14 8½	2,978 6 4	20,856 7 8½	28,574 7 1½	29,495 9 2
February	- - -	8,402 6 10½	5,063 1 6	17,798 1 6½	5,142 12 7	17,940 19 8¼	28,256 17 10½	29,510 4 1
March	- - -	5,322 8 5	8,228 19 11	22,164 8 4½	9,836 15 1¾	103,664 6 2¼	53,499 12 10½	53,838 14 7
April	5,875 7 1¾	5,169 18 11½	5,394 16 10	18,063 12 3¾	17,082 4 11	21,895 1 6¾	30,857 12 8½	32,826 11 2
May	8,776 9 6	9,539 4 9¾	12,491 6 4½	18,560 9 7½	12,897 7 7½	14,883 1 0	26,668 9 4½	31,899 19 2
June	7,220 18 11¼	5,721 4 8	33,902 3 1	12,380 5 8¼	15,203 14 0	45,458 12 10¾	25,286 12 5½	57,901 10 7
July	3,895 4 0¼	9,615 19 3¼	1,415 0 6½	10,409 6 11¾	12,904 4 11¼	24,473 18 4¼	26,939 12 4	34,104 0 6
August	2,624 4 2	3,559 7 11	2,582 0 5¾	9,349 1 6¾	13,907 1 7	25,468 6 6¼	27,209 16 3	35,785 4 2
September	4,625 9 3	7,893 18 5½	37,144 18 8	38,256 2 5	15,614 14 8¾	114,802 19 3¾	109,387 7 6½	- - -
October	5,250 2 11	11,991 11 5¾	12,601 3 4½	64,795 16 3¾	22,415 18 8¼	42,707 13 0¾	30,095 3 10½	- - -
November	4,450 7 6	8,339 6 8½	7,651 8 3¼	21,906 14 11	22,642 1 3¾	33,209 11 0¾	29,630 9 9	- - -
December	7,193 6 3¾	14,602 3 9¼	13,836 11 11¼	20,457 12 10	19,585 3 8¼	52,140 6 9¼	58,229 16 2	- - -

No. 63.

AN ACCOUNT of the Aggregate Charge of the late Mr. ADAM JELLICOE, Deputy Paymaſter of the Navy, as well on Account of the Treaſurer of the Navy for the time being as of the ſeveral Ex-Treaſurers, at the end of each Month, from April 1782 to the time of his Deceaſe, as far as the ſame can be made up, owing to the Books of the Treaſurers preceding the R^t H^ble ISAAC BARRÉ not having been preſerved in the Navy Pay Office.

MONTHS.	1782.	1783.	1784.	1785.	1786.	1787.	1788.	1789.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s.
January	- - -	6,059 11 3						
February	- - -	8,494 14 9						
March	- - -	6,963 8 7½	22,330 9 6½	32,239 1 11½	21,893 9 11¾	108,316 14 4¼	55,510 9 11¾	55,367 5
April	5,875 7 1¾	11,758 11 6						
May	8,776 9 6	9,966 6 3¾						
June	7,220 18 11¼	8,506 6 5¼	40,491 8 8	21,341 15 7	25,203 2 10½	47,659 7 8½	28,752 10 9	58,954 17 3
July	3,895 4 0¼	9,385 18 6¾						
August	2,624 4 2	7,388 5 3						
September	8,932 11 4½	13,967 19 4¾	47,115 14 0¾	44,078 7 0	23,694 14 6¼	114,430 11 4½	111,753 11 4	37,512 18 8
October	5,621 0 7½	18,978 19 4						
November	4,646 19 0½	14,623 14 8½						
December	9,779 14 10¾	20,125 17 11	28,344 15 0¾	26,785 16 5	22,685 19 8¼	55,113 2 5¾	59,028 5 1¾	

No. 64.

The Examination of ALEXANDER TROTTER, Eſquire, Paymaſter of the Navy; taken upon Oath, the 10th December 1804.

Mr. Trotter.

BY whom were the Entries made in the Home Remittance Liſts in June 1785, commencing with Alexander Morton and ending with John Haydon; and in February 1786, commencing with James Patten and ending with Robert Ellis; and in March 1786, commencing with Richard Waters, and ending with William Godwin?——I am not acquainted with the hand-writing.

Who was the Perſon entruſted to pay the Home Remittance Bills during thoſe Periods?

I believe a young man, Mr. ——— was entruſted by Mr. Jellicoe, the Chief Clerk of the Pay Branch, to make ſuch Payments.

Where are the Bills on which thoſe Payments were made?

The Bills relating to Lord Melville's Treaſurerſhip, ending 31ſt December 1785, I underſtand from the Accountant, are now cancelled, the Ship's Books having been made up for that Treaſurerſhip, and the Payments upon the Home Remittance Bills allowed upon ſuch Books; and thoſe relating to Lord Melville's Act of Parliament New Account are now produced, agreeably to your Commands.

Had the Vouchers which you now produce been previouſly paid upon, and allowed?—They appear to have been ſo.

When, and by what Means, was it diſcovered that the Sums contained in thoſe Bills had been twice brought to account?

Some of them were diſcovered (to have been doubly certified in the year 1792) by a Mr. Lawſon, of the Navy Pay Office, who mentioned the circumſtance to me; and upon queſtioning the young man, who he ſuppoſed had ſo doubly certified them, reſpecting the fact, he told me that it was very true, and voluntarily added, that there were others which he had alſo brought to account a ſecond time; and he at the ſame time expreſſed the greateſt concern for his having committed this offence.

What marks were put on thoſe Bills at the time of their being firſt paid and received as Vouchers?

The parties producing them ſign their names in the margins of the Bills in token of their having received the amount.

Where was it uſual to lodge or depoſit the Bills upon their being paid?

I have at all times left this buſineſs to be conducted by the Chief Clerk of the Pay Branch, or Deputy Paymaſter; and I am not myſelf acquainted with the manner in which he has depoſited the Bills.

Were the Accounts of the Payments of the Home Remittance Bills compared with the Vouchers, previous to the Accounts being tranſmitted to the Navy Board?

I preſume they were; but, as I have ſaid before, the whole of this buſineſs has been under the management of the Chief Clerk of the Pay Branch, or Deputy Paymaſter for the time being.

Muſt not the perſon entruſted with the payment of the Home Remittance Bills have known, by the remains of Caſh in his hands, that there were errors in his Accounts againſt the Public, to the amount of £. 1,138. the ſum of thoſe Bills?

That I cannot pretend to judge of?

Mr. Trotter.

Does it appear to you from the Vouchers for Payments having been produced at different periods, or from any other circumſtances, that thoſe Bills were reproduced as Vouchers for a ſecond Payment with a fraudulent intention?

That being matter of opinion, I do not feel myſelf at liberty to ſtate it.

Was this Money loſt by the Treaſurer of the Navy, or by whom was it refunded, and when?

It was refunded by Mr. ——— in the courſe of the years 1792, 1793, 1794, and 1795.

Has this Sum been recharged to the Treaſurer of the Navy?

I have already ſent to this Board a Copy of a Letter written by the Treaſurer of the Navy in 1795, mentioning this buſineſs, and propoſing that it ſhould be rectified by the ſeveral Sums which had been over-certified being diſallowed upon making up the Ship's Books, upon which theſe Bills would afterwards be claimed to be allowed; and they have accordingly been diſallowed as far as reſpects the Books of Lord Melville's Treaſurerſhip, ending 31ſt December 1785; but the Ships Books in the ſucceeding Treaſurerſhip not having yet been made up, the Sums which have been doubly certified in that Treaſurerſhip have not yet been diſallowed.

Is it underſtood that the Ships Books for Lord Melville's Treaſurerſhip, commencing 1ſt January 1786, are ever to be made up, and when?

An unexpected delay has taken place from the Clerks of the Navy Office and of the Pay Office, who had been employed upon that Service, having from the increaſe of buſineſs at the Out-Ports, been interrupted in that Duty, and ſent to aſſiſt in carrying on the buſineſs at ſuch Out-Ports; but I have never had any information from the Navy Board of an intention of not making up the Ships Books in future.

In whoſe hands has the Money paid in by Mr. ——— remained ſince 1795?

I have already mentioned, in my Evidence before this Board, that ſuch Money remains in my hands.

Was there any reaſon why the Treaſurer of the Navy ſhould not have charged himſelf with ſuch Money upon the recovery thereof?

It muſt have created unuſual Entries, and conſequently a confuſion in the Accounts; and, not ſuppoſing that the period of making up the Ship's Books could have been at ſuch a diſtance of time, the Treaſurer ſuggeſted to the Navy Board what he apprehended to be the beſt mode of bringing this Money to account; and the Navy Board, as I underſtand, by the advice of their Chief Clerk in that Department, were pleaſed to approve of it.

Has it been lately propoſed to the Navy Board that the preſent Treaſurer of the Navy ſhall charge himſelf with £.605. a part of the Money ſo recovered?

It has.

When was ſuch propoſal made, and by whom?

By the preſent Treaſurer of the Navy, upon the latter end of laſt month or in the beginning of this.

Has the Money been ſo charged to the Treaſurer of the Navy, or have the Navy Board approved of ſuch Arrangement?

The Treaſurer of the Navy has not received any anſwer from the Navy Board upon the ſubject.

When it was diſcovered that the Amount of theſe Bills had been twice brought to account, what ſteps were taken to prevent a recurrence of ſuch Irregularity?

I took an opportunity of recommending very ſtrict Examinations in future of ſimilar Vouchers.

Were the Bills ordered to be defaced, or any conſpicuous mark ſet upon them to denote they had been paid? *Mr. Trotter.*

I can only anſwer for myſelf, that I did not give any ſuch Directions.

Was it communicated to the Navy Board at the time it was diſcovered that the Bills in queſtion had been twice brought to account, that it appeared to have been done with a fraudulent intention, in order to the Navy Board's taking Meaſures to guard againſt ſuch Practice in future?

I do not recollect that any communication was made to the Navy Board upon the ſubject but that which is contained in the Treaſurer's Letter of 27th July 1795.

Have any and what Meaſures been ſince propoſed to the Navy Board to prevent the recurrence of ſuch Practice?

The preſent Treaſurer has propoſed that the Bills ſhould be defaced by the Gentlemen appointed by the Navy Board to examine them, at the time they are received as Vouchers for the Treaſurer's Payments; and if they ſhould approve of it, that they ſhould hereafter receive them into their own cuſtody.

When were ſuch Meaſures propoſed?

In the Treaſurer's Letter, which I have already alluded to, dated in the latter end of the laſt Month, or in the beginning of this.

Do you know why ſome ſuch Propoſal as this was not made at the time of the Diſcovery of the Circumſtances?

I am not aware of any reaſon, but that I ſuppoſe it did not occur to the Treaſurer at that time.

Have any Circumſtances ariſen ſince the Tranſaction alluded to, to render the Precaution of the preſent Treaſurer neceſſary?

Not that I am aware of, as I believe it is the only inſtance of a tranſaction of that nature which has ever occurred in the Navy Pay Office ſince I have held my preſent ſituation.

Were all the Circumſtances reſpecting this Tranſaction communicated to Lord Melville?—I believe the whole of them were.

Was Mr. ——— continued in his Office after the diſcovery of this Tranſaction?

Lord Melville and myſelf were both of opinion, that the only means of recovering the Money was by continuing him in Office, and requiring him to find Security for ſuch purpoſe.

What Office does Mr. ——— at preſent hold?

He is at preſent attached to the Pay Branch of the Navy Pay Office, and acts as one of the Clerks for carrying on the Treaſurer's Payments at one of the Out-Ports; and, excepting the Inſtance above alluded to, which happened at a very early period of his life, when I believe he was not eighteen years of age, he has conducted himſelf with the greateſt propriety and attention to buſineſs; and in every inſtance of his private life, has given me reaſon to report him to the Treaſurer as a Perſon who I firmly believed was deſerving of confidence.

Alex^r Trotter.

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.
W^m Mackworth Praed.

The

The further Examination of ALEXANDER TROTTER, Eſquire; taken upon Oath, the 11th December 1804.

Mr. Trotter. DO any of the Treaſurer's Clerks in Town, or at the Out-Ports, who are entruſted with Public Money, give any Security for the faithful Diſcharge of their Duty?

They do not.

Alex^r Trotter.

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.
W^m Mackworth Praed.

N° 65.

An ACCOUNT of HOME REMITTANCE BILLS Twice charged as paid in the Accounts of the Treasurer of the Navy.

Number of Ticket.	Right Honourable Henry Dundas's 2d Treasurership.	Amount. £. s. d.	When brought first to Account.	When brought to Account again.
	Monmouth, 5th July 1784.			
N° 31.	Alex[r] Morton	36 0 0	Aug[t] 84.	June 85.
— 21.	Walter Waddie	20 0 0	—	—
— 16.	W[m] Lang	30 0 0	—	—
— 13.	W[m] Stirling	24 0 0	—	—
— 46.	And[w] Stephens	27 0 0	—	—
— 29.	John Miller	21 0 0	—	—
— 7.	W[m] Everson	20 0 0	—	—
— 15.	Rob[t] Preston	21 0 0	—	—
— 10.	James Wallace	20 0 0	—	—
— 26.	John Haydon	40 0 0	—	—
— 30.	James Patton	30 0 0	—	Feb[y] 86.
— 57.	James Kirkham	40 0 0	—	—
— 37.	John Wells	37 0 0	—	—
— 38.	James Colquhoun	21 0 0	—	—
— 18.	W[m] Ogle	60 0 0	£. 447 0 0	—
	Superb, 8th Dec[r] 1783.			
— 79.	Nich[s] Milman	64 0 0	Aug[t] 1785.	—
— 94.	James Ricketts	12 0 0	—	—
— 97.	Rob[t] Ellis	10 0 0	—	—
			86	—
		£.	533	
	R[t] Hon[ble] H[y] Dundas's 2d Treasurership New Account.	£. s. d.		
	Defence, 31 Jan[y] 1786.			
N° 25.	Richard Waters	40 0 0	Feb[y] 86.	Mar. 86.
	Worcester, 25 Jan[y] 1786.			
— 2,046.	Joseph Harris	50 0 0	—	—
— 1,793.	Joseph Symond	50 0 0	—	—
— 1,542.	Joseph Barnes	60 0 0	—	—
— 2,032.	John Lakely	60 0 0	—	—
— 1,521.	Robert Stokes	50 0 0	—	—
— 1,839.	Edward Fox	40 0 0	—	—
— 1,669.	Tho[s] Osbourn	55 0 0	—	—
— 2,012.	Jn[o] Highland	40 0 0	—	—
— 2,098.	Jn[o] Day	50 0 0	—	—
— 2,097.	John Jenkins	50 0 0	—	—
	Eagle, 3 Feb[y] 1786.			
— 101.	W[m] Godwin	50 0 0	—	—
			605	—
		£.	1,138	

7th Dec[r] 1804. *E. Falkingham.*

No. 66.

The Examination of Mr. JAMES INGLISH LAWSON, Chief Clerk in the Allotment Department in the Navy Pay Office; taken upon Oath, the 12th December 1804.

Mr. Lawſon.

HOW long have you been in the Navy Pay-Office, and in your preſent ſituation?

I have been twenty-two years in the Navy Pay-Office, and in my preſent ſituation ſince 1795.

Did you diſcover, about the year 1792, that certain Home Remittance Bills had been twice charged in the Accounts of the Treaſurer of the Navy?

I once made ſuch a diſcovery, but I do not recollect the time.

What circumſtances led to the diſcovery?

In conſequence of my attending the Examination of the Remittance Ledgers with the Vouchers, which is always done, I found that there were no Vouchers to anſwer the Bills which had been entered.

At what periods are they uſually examined?——There are no ſtated periods.

Were the Remittance Ledgers at that time much in arrear?

I ſhould apprehend that they were conſiderably in arrear.

What was the Amount of the Remittance Bills which you diſcovered had been twice brought to account?

It was ſomewhere about a thouſand Pounds; but the preciſe Amount I cannot ſtate.

State all the circumſtances you know reſpecting this tranſaction?

Upon the diſcovery, I thought it my duty to acquaint the Paymaſter of it, which I accordingly did.

After you made the diſcovery was any particular Examination made of the Treaſurer's Accounts, to aſcertain whether any other Bills had been twice brought to account?

To the beſt of my recollection I went on examining until the Arrears were brought up.

James Ingliſh Lawſon.

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.
Wm Mackworth Praed.

No. 67.

Navy Pay-Office, 27th July 1795.

Gentlemen,

I BEG leave to acquaint you, that in examining the Home Remittance Ledgers of my Second Treaſurerſhip, and thoſe at the commencement of my New Account, it has been diſcovered that ſome Bills, amounting to one thouſand one hundred and thirty-eight Pounds, have been brought to account a ſecond time.

I have the honour to encloſe a Liſt of the Particulars of theſe Bills, and beg leave to ſuggeſt, that I think the beſt mode of remedying this miſtake will be to diſallow the

the ſundry Bills, on making up the Ship's Books, and to add the Amount of them to the reſpective Balances of the two Treaſurerſhips, viz: the Sum of £. 533. to my Account of Parliament Account, and the ſum of £. 605. to my Account of Parliament New Account, which I have accordingly directed to be done.

I have the honour to be,
Gentlemen,
Your moſt obedient
humble Servant,
(Signed) *Henry Dundas.*

Principal Officers
and Commiſſioners of the Navy.

No. 68.

Navy Office, 1ſt Aug^t 1795.

Sir,

IN anſwer to your Letter of 27th paſt, relative to ſome Bills, amounting to one thouſand one hundred and thirty-eight Pounds, having been brought to account a ſecond time; we acquaint you, it appearing by your Paymaſter's Certificates, that the Sums mentioned in your Letter have been twice allowed, the propoſal of diſallowing the ſecond Payment and bringing the Sums to account, is compatible with the form in making up your Accounts, and as ſoon as certified by your Paymaſter, the Ledgers in the Comptroller's Office for Seamens Wages, with the Balances, will be corrected.

We are, Sir,
Your very humble Servants,
J. Henſlow.
W^m Rule.
Geo. Marſh.

R^t Hon^ble *Henry Dundas,*
Treaſurer.

No. 69.

Navy Office, 15th Novem^r 1804.

Sir,

Underſtanding that the mode pointed out in the Treaſurer's Letter of 27th July 1795, for rectifying a miſtake, in reſpect of ſome Bills, amounting to one thouſand one hundred and thirty-eight Pounds, which had been brought to the credit of his Account a ſecond time, has not been carried into execution, and that the Liſt of theſe Bills tranſmitted to us in the ſaid Letter is not to be found in this Office: We are to requeſt you to give directions, that we may be furniſhed with a Copy thereof, and with information as to the manner in which the error in queſtion will now be corrected, ſo that the above Sum may be brought to the credit of the Public.

We are, Sir,
Your very humble Servants,
H. Duncan.
S. Gambier.
F. J. Hartwell.

R^t Hon^ble *George Canning.*

No. 70.

Navy Pay Office, November 29th 1804.

Gentlemen,

I HAVE received your Letter of the 15th inſtant, in which you ſtate, that you underſtand "the mode pointed out in the Treaſurer's Letter of 27th July 1795, "for rectifying a miſtake in reſpect of ſome Bills, amounting to one thouſand "one hundred and thirty-eight Pounds, which had been brought to the credit of "his Account a ſecond time, has not been carried into execution, and that the Liſt "of theſe Bills tranſmitted to you in the ſaid Letter is not to be found in your Office, "and requeſt me to give directions, that you may be furniſhed with a Copy thereof, "and with information as to the manner in which the error in queſtion is now to be "corrected, ſo that the above Sum may be brought to the credit of the Public:" In anſwer to which, I have the honour to encloſe you a Copy of the Liſt formerly ſent you, by which you will obſerve, that the miſtake of £. 1,138. ariſing from Home Remittance Bills having been twice brought to account, affects the Accounts of two diſtinct Treaſurerſhips; viz. Lord Melville's Treaſurerſhip, ending 31ſt December 1785, and his Act of Parliament New Account: The Sum of £. 533. having been a ſecond time certified in the firſt-mentioned Treaſurerſhip, and the Sum of £. 605. having been a ſecond time certified in March 1786, and brought to account in the laſt-mentioned Treaſurerſhip.

Lord Melville, in his Letter to you on 27th July 1795, ſuggeſted, as the beſt means of remedying the miſtake, that the ſundry Bills compoſing the above Sums ſhould be *diſallowed* on making up the Ship's Books, and that the Amount of them ſhould be added to the reſpective Balances of the two Treaſurerſhips; and you were pleaſed to approve of the mode which his Lordſhip had propoſed.

The Ship's Books of his Lordſhip's Treaſurerſhip, ending 31ſt Decr 1785, have lately been made up, and the Bills compoſing the firſt-mentioned Sum of £. 533. have accordingly been diſallowed, and will be included with all the other Sums which have been either over-certified, or under-certified, during that Treaſurerſhip, and which can only be arranged by what may be called the Settling Certificate upon the finally cloſing a Treaſurer's Account; ſuch a Certificate in reſpect to the Account ending 10th April 1783, I expect to be able to forward to you in the courſe of the preſent month.

By the above explanation, you will perceive, that the firſt-mentioned part of the miſtake, amounting to £. 533, has already been rectified in the manner pointed out by Lord Melville.

With reſpect to the remaining Sum of £. 605, as it may be ſome time before the Ship's Books of the Treaſurerſhip to which that Sum refers can be made up, I am not aware in what manner the miſtake can be immediately rectified, unleſs you ſhould think it not irregular to *allow* the Bills compoſing the ſame, and which have been doubly certified upon the ſecond Certificate, in March 1786, as well as upon that of the preceding Month; and then that I ſhould be directed to receive the Amount of the Bills, viz. £. 605 from Lord Melville, and to bring the ſame to account in my general Certificate: But I do not think this mode entirely without objection, and if any other ſhould appear preferable to you, I ſhall be extremely happy to adopt it.

I cannot cloſe this Letter without taking the liberty to ſuggeſt, that it appears highly deſirable, if ſome effectual meaſure could be taken for preventing the poſſibility of a ſimilar miſtake with that which is now to be corrected recurring in future.

If, at the time when the Certificates of Payment upon Bills and Tickets are tranſmitted to your office, the Vouchers were not only carefully examined as uſual by the Paper Officer, but actually taken by the Navy Office into their own cuſtody, and if, whether tranſferred to the Navy Office, or repoſited here, they ſhould immediately after the examination be punched or otherwiſe defaced (as is the practice at the Bank of England, with reſpect to Drafts upon them which have been paid) it ſeems impoſſible that any miſtake of this ſort ſhould hereafter ariſe.

Should

Should you approve of the propoſal for transferring the Vouchers in future to the Navy Office, I would further propoſe that the Vouchers now accumulated in this office ſhould alſo be transferred into your cuſtody, ſo many of them at leaſt as relate to Accounts of Treaſurers which have been already audited.

I have the honour to be,
Gentlemen,
Your moſt obedient humble Servant,
Geo. Canning.

Principal Officers
and Commiſſioners of His Majeſty's Navy.

No. 71.

The further Examination of ALEXANDER TROTTER, Eſquire, Paymaſter of the Navy; taken upon Oath, the 7th December 1804.

Mr. Trotter.

WERE Exchequer Bills iſſued prior to the year 1787 for any other Services than paying off the Bills in courſe?

I do not recollect that they were ever iſſued for any other Service before that period.

Does the Treaſurer of the Navy debit himſelf with the full Amount of the Exchequer Bills iſſued for the Service of the Navy, as Caſh, at the time of their being iſſued?——No, he does not (a.)

Are the iſſues of Exchequer Bills on account of the Treaſurer of the Navy made to the Bank of England, and in what manner?

They are made to the Bank of England by the Exchequer, in conſequence of an Order from the Treaſury; but that part of the negociation being confined to the Officers of the Exchequer, and of the Bank, I can give no information of the manner in which they conduct it.

In what manner are they carried to the Account of the Treaſurer of the Navy in the Books of the Bank?

I do not know in what manner the Clerks of the Bank enter them in their Books, but I am ſatisfied the Treaſurer has credit for their Amount, by receiving from the Bank an acknowledgment of ſo much having been carried to the credit of the Account of the Treaſurer of the Navy.

Do the Exchequer Bills appear as ſuch in any Account between the Treaſurer of the Navy and the Bank?

I preſume they appear in the General Account with the Bank; but as the whole of this tranſaction is begun and ended at the Exchequer, and the Treaſurer's Account at the Bank is neither increaſed nor diminiſhed at the concluſion of it, I have not attended to the circumſtance of, whether this Double Entry is at all times ſpecified to be Exchequer Bills or Caſh, it being immaterial to the Treaſurer's general Balance (b).

Do you know whether the Exchequer Bills do or do not appear as ſuch in any Account between the Treaſurer of the Navy and the Bank?

I preſume they appear in the General Account between the Bank and the Treaſurer of the Navy, but I have already ſaid that I have not attended to the circumſtance of, whether this Double Entry is at all times ſpecified to be Exchequer Bills, or otherwiſe.

Do you know whether it has at any time appeared, that Exchequer Bills have been entered as ſuch, in the Account between the Bank and the Treaſurer of the Navy?

I preſume they appear in the General Account between the Bank and the

Mr. Trotter.

Treaſurer of the Navy, but I have not attended to the circumſtance of, whether this Double Entry has at any time been ſpecified to be Exchequer Bills, or otherwiſe.

Are the Exchequer Bills, when iſſued from the Exchequer, depoſited with, or delivered to the Bank of England?

I have not of late years attended the Exchequer myſelf, and cannot aſcertain this fact from my own knowledge, but, I believe, after the Clerks attending from the Bank at the Exchequer are informed of the credit by Exchequer Bills on Account of the Treaſurer of the Navy, the Clerk of the Treaſurer of the Navy attending at the ſame time, gives to the Bank Clerks a Draft for the whole amount, by which that amount is in fact drawn from the Bank; and, upon production of ſome Order or ſome other Document from the Bank Clerks to certain Officers of the Exchequer, the Exchequer Bills are then delivered to the Clerk of the Treaſurer of the Navy.

To whom does the Clerk of the Treaſurer of the Navy deliver the Exchequer Bills after they have thus come to his hands?

To the Agents of Government appointed to diſpoſe of the Exchequer Bills.

Who have uſually been the Agents of Government employed for this purpoſe?

Meſſrs. Benj[n] & Ab[m] Goldſmids.

Do you furniſh the Treaſurer's Clerk who attends the Iſſues at the Exchequer with Blank Drafts, to be filled up with the amount of the Exchequer Bills about to be iſſued on account of the Treaſurer of the Navy?

I ſometimes am obliged to do ſo, from not being aware of the Amount to be iſſued (c).

In what manner is the produce of the Exchequer Bills carried to the Account of the Treaſurer of the Navy?

By Payments into the Bank upon Account of the Treaſurer of the Navy, as it may appear to the Treaſury to be neceſſary.

Is there any, and what Species of Exchequer Bills, that are carried to the Account of the Treaſurer of the Navy by the Bank as Caſh?

I do not recollect that any Exchequer Bills are paſſed to the credit of the Treaſurer of the Navy as Caſh, unleſs at ſome times, when the Bank may have by, ſpecial agreement, conſented to advance Money upon them.

To whom and at what periods do Meſſrs. Goldſmids render Accounts of the Sale of the Exchequer Bills, iſſued for the Service of the Navy?

I believe they render Accounts to the Treaſury, but the Treaſurer of the Navy is only informed of the ſeveral Credits ariſing from Exchequer Bills having been carried to his Account by verbal Meſſages from Meſſrs. Goldſmids, or by enquiring at the Bank if Money had been ſo paid in by them.

How is the Treaſurer of the Navy charged and acquitted of the loſs ariſing from the Sale of Exchequer Bills?

I do not recollect that he has ever been charged with any loſs ariſing from the Sale of Exchequer Bills (d).

Is any Account kept in the Navy Pay Office of the Amount of the Exchequer Bills, for which the Clerk to the Treaſurer of the Navy gives Drafts to the Bank Clerks, and of their Iſſues to Meſſrs. Goldſmids?——There is.

How is that Account diſtinguiſhed?

The Account of Exchequer Bills iſſued by the Exchequer to the Bank.

Alex. Trotter.

Ch. M. Pole.
John Ford.
Henry Nicholls.
W[m] Mackworth Praed.

Mr. Trotter.

ADDITIONS made this 10th day of December 1804, by deſire of this Examinant, to the Evidence given by him on the 7th inſtant.

(a) But he afterwards debits himſelf in his Annual Account with the full Amount of each iſſue of Exchequer Bills, by admitting the Impreſt Roll of the Exchequer as the charge againſt him.

(b) I have ſince found that the Bank give the Treaſurer credit for the full amount of the Exchequer Bills, without ſpecifying ſuch amount to have ariſen from Exchequer Bills, and they debit the Treaſurer in the ſame manner with the amount of each iſſue of Exchequer Bills, at the time they deliver or cauſe to be delivered ſuch Exchequer Bills to the Clerk of the Treaſurer of the Navy attending at the Exchequer.

(c) But by inſerting or cauſing to be inſerted the words "Exchequer Bills" in ſuch Blank Drafts before I affix my Signature to them, I ſecure them from being applied to any other purpoſe than that of withdrawing the Exchequer Bills from the Bank, which had been juſt before paid by the Exchequer to the Bank upon account of the Treaſurer of the Navy.

(d) Further than by admitting the amount of the Exchequer Impreſt Roll; but he is acquitted by a Navy Bill for the amount of the difference which he brings to account as a Payment, and the amount of which he certifies to the Navy Board as a Receipt.

Alexr Trotter.

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.
Wm Mackworth Praed.

The further Examination of ALEXANDER TROTTER, Eſquire, Paymaſter of the Navy; taken upon Oath, the 10th December 1804.

HAVE the Drafts for the amount of the Exchequer Bills always ſpecified the purpoſe or the Head of Service for which they have been drawn out of the hands of the Bank?

They have ſpecified the Heads of Service for which the Treaſury have granted an order for their being iſſued, and when iſſued for general Services, the Drafts have then been made out to pay Pay, Navy and Victualling Branches, or Bearer.

Do Meſſrs. Goldſmids give any receipt for the Exchequer Bills iſſued for the Service of the Navy, at the time of their being placed in their hands for Sale?

They do.

What Account is kept againſt them of the iſſue of ſuch Exchequer Bills?

An Account, in which is ſhewn the Amount of the ſeveral Iſſues to them, and the Services for which they are applicable.

Alex. Trotter.

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.
Wm Mackworth Praed.

No. 72.

The Examination of BENJAMIN MADDEN, Eſquire, one of the Clerks to the Bank of England; taken upon Oath, 10th December 1804.

Mr. Madden.

HOW long have you been in the practice of attending at the Exchequer, on behalf of the Bank of England, to receive the Sums iſſued on Account of the Treaſurer of the Navy?

From the year 1791 I have been wholly employed with two other Clerks at the Exchequer, on behalf of the Bank of England, in the receipt and iſſue of the Revenue.

What is the proceſs of iſſuing Exchequer Bills from the Exchequer, on Account of the Treaſurer of the Navy?

The Gentleman from the Navy Pay Office comes to the Repreſentatives of the Bank at the Exchequer, and announces a direction for Iſſue for that day, which is given by the Treaſury to Mr. Jennings, Chief Clerk to the Auditor: Mr. Jennings then directs the iſſue of the Exchequer Bills according to the directions of the Treaſury. The Treaſurer of the Navy's Clerk then goes to the Office of the Teller, to whom the Warrant is directed, and ſhews the direction. The Teller then gives him a Ticket upon the Bank for the Sum that may be directed, which is the Voucher to the Bank for the tranſaction between them and the Teller's Office. When the Iſſue is directed in Exchequer Bills, it is merely a contra Article, being entered to the debit and credit of the Treaſurer's Account with the Bank at the time of iſſue.—The Clerk from the Treaſurer of the Navy brings with him a Draft from the Treaſurer for the Amount to be iſſued, which Draft we take, and give them credit for the Amount of that Draft, which cloſes the tranſaction in our Books. We then give him the Bills, which he takes according to his inſtructions, and after that, we know nothing about the Bills. Such of the Exchequer Bills as the Bank actually contract for with the Treaſury, are carried to the Bank, and credit is given to the Treaſurer of the Navy in his Account with the Bank, for their Amount as Caſh.

Are the iſſues of Exchequer Bills, which the Bank of England do not contract for with the Treaſury, entered in the Treaſurer of the Navy's Account at the Bank?

No, not as Exchequer Bills, but the Amount of them is debited and credited as Caſh on the day of each iſſue.

Do the Paymaſter's Drafts for the amount of the Exchequer Bills ſpecify the Heads of Service for which their amount is drawn out of the hands of the Bank?

To the beſt of my recollection they do not.

B. Madden.

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.
Wm Mackworth Praed.

No. 73.

The Examination of ABRAHAM GOLDSMID, Esquire; taken upon Oath, the 25th June 1804.

Mr. Goldsmid.

HAVE you been employed to dispose of the Exchequer Bills issued by Government for the Service of the Navy?——Yes.

By what authority have you been so employed?——By the Treasury.

What allowance has been made to you for the Sale of them?
One-eighth per Cent.

To whom have you paid over the produce of such Exchequer Bills?
To the Bank of England, on account of the Treasurer of the Navy.

By whose directions, and at what times have you so paid over the produce?
By direction from the Secretary of the Treasury and Paymaster of the Navy, as required.

To whom, and in what manner have you accounted for the produce of the Exchequer Bills?——To the Treasurer of the Navy.

Has the Premium and Interest on the Exchequer Bills sold by you for the Service of the Navy, ever exceeded the Charges attending the Sale?——Several times.

When the Premium and Interest of the Exchequer Bills have amounted to more than the Charges attending the Sale of them, to whom have you paid over such Excess?
To the Bank, on account of the Treasurer of the Navy.

At what periods have you settled with the Treasurer of the Navy, for the amount of the produce of the Exchequer Bills?
Generally at the end of the Year.

Ab^m Goldsmid.

Ewan Law.
John Ford.
Henry Nicholls.

No. 74.

The Examination of OSBORN STANDERT, Esquire, Chief Clerk for examining the Treasurer's Accounts in the Navy Office; taken upon Oath, 4th December 1804.

Mr. Standert.

DOES the Treasurer of the Navy charge himself with the gross Amount of the Exchequer Bills issued for carrying on the current Service of the Navy, or only with the Produce of such Bills as paid in from time to time by the Person employed to negociate them?
He brings it to account in Money, and not in Exchequer Bills.

Is there any check on the negociation of Exchequer Bills, issued for carrying on the current Service of the Navy, in the office for examining the Treasurer's Accounts, or in any other Department of the Navy Office?
No, not that I know of.

How long has it been the practice to issue Exchequer Bills to the Treasurer of the Navy for carrying on the current Service of the Navy?
I cannot recollect without reference.

Mr. Standert.

Was it formerly the practice for the Treaſurer of the Navy to receive Caſh and not Exchequer Bills, for carrying on the current Service of the Navy?

Always ſo in time of Peace.

Does the Treaſurer of the Navy actually receive the full Amount of the Votes of Parliament for carrying on the Service of the Navy?

Yes, except the Loſs on the Sale of Exchequer Bills.

Did the Loſs on the Sale of Exchequer Bills, in the year 1797, amount to £. 27,309. 0*s.* 4*d.*?

Yes, it appears on the face of Mr. Goldſmid's Account to be ſo.

How is the Treaſurer of the Navy debited and acquitted of the Sums loſt by the Negociation of Exchequer Bills?

Whatever Sum is loſt by the Negociation of Exchequer Bills, the Treaſurer of the Navy charges himſelf with, and a Bill is made out to the Perſon employed in negociating them for the Amount, who gives a receipt for it to the Treaſurer, and he writes it off as a Payment.

Does the Auditor of the Exchequer furniſh the Navy Board with an Account, monthly, of the Sums iſſued to the Bank on Account of the Treaſurer of the Navy?

Yes.

Can the Navy Board, by ſuch Accounts, check the Sum with which the Treaſurer of the Navy debits himſelf?

They can check ſuch Sums as are iſſued in Caſh, but not thoſe iſſued in Exchequer Bills.

Were ſuch Accounts from the Auditor a perfect check on the Treaſurer's Accounts when the Iſſues were made to him in Caſh?——Yes.

At what periods is it uſual to compare the Payments made by the Treaſurer of the Navy with the Aſſignments that have been made on him by the Navy Board?

Every fortnight.

Is there a column in your Regiſter of Bills aſſigned on the Treaſurer of the Navy for noting when the Bills are paid?——Yes.

At what periods is it uſual to ſet-off the time of Payment on your Regiſter of Bills aſſigned?——Every fortnight.

Is it a part of your duty to ſtate to the Navy Board when it may be neceſſary to apply for Money in the Navy Branch?——It is for the Bill Branch of the Navy.

How have you governed yourſelf in giving ſuch notice to the Navy Board?

By knowing, when the Balance is low on any Head of Service, that an application is neceſſary for a further Supply of Money.

What number of days, known, and probable Payments, have you conſidered as a low Balance?

There is no particular rule, it muſt depend upon circumſtances, but we ſolicit for about a fortnight's probable Expenditure.

Is there in general much delay in obtaining Money from the Treaſury?

Very different; ſometimes the Money has been iſſued in two days, and ſometimes in ten.

Oſb. Standert.

Ch. M. Pole.
Ewan Law.
John Ford.
Henry Nicholls.

No. 75.

Thurſday, 29th March 1781.

C. M. Sir J. W. G. M. T. B. W. P. S^r R. T. E. L. C. S. W.

AS the ſeveral Payments by Liſt, viz.—Annual Liſt, Liſt of Officers and Servants, Aſſigned Tickets, Unſerviceable and Removed Liſts, made before the Ships come in courſe of Payment, have of late years increaſed to a degree unthought of at the time the preſent method of making up Ships Books was adopted:

Reſolved, That in future the ſaid Liſts, after being carefully examined with the reſpective Pay Books, and the defalcations only allowed thereon, be made up and allowed the Treaſurer of the Navy without being ſet-off on the ſeveral Books, in the ſame manner as is at preſent practiſed where the aforeſaid Payments are made by one Treaſurer, and the Ship paid by a ſucceeding Treaſurer for the time of ſuch Liſt Payments.

No. 76.

The Examination of JOHN HUNTER, Eſquire, Chief Clerk of the Ticket Office, in the Navy Office; taken upon Oath, the 23d January 1805.

Mr. Hunter.

HAVE any of the Pay Books of His Majeſty's Ships, opened ſince the 31ſt December 1785, been made up?——No.

Is the making up of the Pay Books of His Majeſty's Ships a work of great time and labour?——Very much ſo.

Do the Monthly Accounts rendered by the Clerks at the Out-Ports, of the Payments on Ship's Books, conſiſt merely of the names of the Ships, the times to which they have been paid, and the Amount of the Wages paid within the month?

They do.

Are the Wages poſted from thoſe Accounts againſt the different Ships in Ledgers kept in the office for Seamen's Wages, and in the Treaſurer's Office?

Yes, I believe they are.

What check is there on the Monthly Accounts of the Payment of Wages on Ships Books?

The Accounts are certified by the Clerks at the Out-Ports; but there is no check upon them until the Books are made up.

Do you conceive the totalling of the Net Wages paid on Ships Books after a certain number of years, and comparing ſuch Totals with the Amount of the Sums poſted againſt the Ships, from the Monthly Accounts in the Ledgers kept in the Pay Office, and in the office for Seamen's Wages, would be a ſufficient check againſt fraud and error in the Monthly Accounts?

If the Net Payments on the firſt Payment and Recalls are totalled, and compared with the Sums brought to Account in the Ledgers, it would be the means of diſcovering any errors in the Monthly Accounts.

At what period, after opening a Pay-book, do you think it may with propriety be made up or totalled as propoſed?——At the expiration of ten years.

What

Mr. Hunter. What length of time do you think it would require to make up the Pay Books of His Majeſty's Ships to the end of the laſt War in the old way, and to total them in the manner before propoſed?

I ſuppoſe the Pay Books from 1786 to 1802, could not be made up in leſs than ten Years with one ſet of Clerks; they could be totalled and compared with the Ledgers, I ſhould think, in leſs than one Year.

In what manner are the Prompt Payments by Ticket, Allotment, and Remittance, examined, before they are allowed to the Treaſurer?

They are examined by Clerks from the Office for Seamen's Wages and the Ticket Office.

Do you conceive ſuch Examination ſufficient to preclude the neceſſity of further audit?——Yes.

J. Hunter.

Ch. M. Pole.
John Ford.
Henry Nicholls.

No. 77.

The Examination of GEORGE DAYSH, Eſquire, Second Clerk in the Ticket Office, in the Navy Office; taken upon Oath, the 26th January 1805.

Mr. Dayſh. HAVE any of the Pay Books of His Majeſty's Ships, opened ſince 31ſt Dece[r] 1785, been made up?——No.

Is the making up of the Pay Books of His Majeſty's Ships a work of great time and labour?——It is very tedious.

Do the monthly Accounts, rendered by the Clerks at the Out-Ports of the Payments on Ship's Books, conſiſt merely of the names of the Ships, the times to which they have been paid, and the Amount of the Wages paid within the Month?

Yes.

Are the Wages poſted from thoſe Accounts againſt the different Ships in Ledgers kept in the Office for Seamen's Wages, and in the Treaſurer's Office?——Yes.

What check is there on the Monthly Accounts of the payment of Wages on Ships Books?

The Payments made at each Port during the Month, are, after the expiration, examined and agreed by a Clerk from the Treaſurer's Office, one from the Office for Seamen's Wages, and another from the Ticket Office, who ſign as to the amount when agreed; but if there ſhould be any error in the ſtatement of the Sums paid, it cannot be diſcovered until the Pay Books are made up, which is the only check upon the Monthly Account as to the Payments on Ships Books.

Do you conceive the totalling of the Net Wages paid on Ships Books after a certain number of Years, and comparing ſuch Totals with the Amount of the Sums poſted againſt the Ships, from the Monthly Accounts in the Ledgers kept in the Pay Office, and in the Office for Seamen's Wages, would be a ſufficient check againſt fraud and error in the Monthly Accounts?——Moſt certainly.

Will the mode propoſed be as complete a check upon the Payments of Wages on Ships Books, as on the making of them up in the manner now practiſed?

Certainly, except any errors that may ariſe in deducting the defalcations from the full Wages, which ſeldom happens, and muſt be very trifling, and are as frequently for as againſt the Public.

What

Mr. Dayſh.

What length of time do you think it would require to make up the Pay Books of His Majeſty's Ships to the end of the laſt War according to the preſent practice, and to total them in the manner before propoſed?

If two ſets of Clerks were employed on that Service, it would take at leaſt twelve Years to make up the Pay Books to the end of laſt War according to the preſent practice. They might be totalled in the manner propoſed, I ſhould think, in leſs than four Years.

Is it the practice in making up the Pay Books, to ſet off thereon the Prompt Payments by Ticket, Remittance, &c. ſo as to conſolidate and check the whole Wages on the Pay Books?——No.

When, and by what directions, was that practice diſcontinued?

In March 1781, by a Minute from the Commiſſioners of the Navy.

Have the Prompt Payments been examined at the time of making up the Pay Book, ſince March 1801?

They have; at the time of making up the Pay Books, the Aſſigned Tickets and Home Remittance Bills have been produced by the Treaſurer, the defalcations have been allowed to the Treaſurer on the Books, and the Amount of the Net Sums paid have been compared with the Sums poſted in the Ledgers kept in the Pay Office and the Office for Seamen's Wages.

How are the Prompt Payments examined Monthly, and finally?

They are examined Monthly by the Vouchers, by a Clerk from the Ticket Office, and a Clerk from the office for Seamens' Wages. The Clerk from the Ticket Office, in conſequence of an Order from the Navy Board about a month or ſix weeks ago, has been directed to deface every Voucher which he brings to account, to prevent its being produced a ſecond time for that purpoſe, and, I believe, he does it.—The Prompt Payments are poſted in the Ledgers, and are finally examined with the Annual Certificate of the Paymaſter.

Is the practice of bearing Widows'-Men upon the Books of His Majeſty's Ships attended with conſiderable trouble in calculating the Amount of their Wages, and the value of their Proviſions, in order to aſcertain the Sum to be carried to the Fund for paying the Penſions to the Widows of Commiſſion and Warrant Officers of His Majeſty's Fleet?——The trouble is very great.

Since the Penſions to the Widows of Commiſſion and Warrant Officers have not fluctuated according to the Amount of the Fund, but they have been paid certain and fixed Penſions, and the inadequacy of the Fund to pay ſuch Penſions has been made good by the Public, has the practice of bearing the Widows'-Men been attended with trouble without any Advantage?——Certainly.

Would it not very much ſimplify the Payment of Wages to the Seamen of the Fleet, if, inſtead of calculating the deductions upon each Man's Wages for the Royal Hoſpital and Cheſt at Greenwich, the contributions to thoſe Charities were calculated and paid upon the numbers of Seamen voted by Parliament?

It would ſimplify the mode if the Sums paid to Greenwich Hoſpital were allowed upon the number of Seamen voted by Parliament, in lieu of the number actually borne; I think it would vary very little; but if the Allowance of only Sixpence a Man a month, for the number voted, was paid to the Cheſt at Greenwich, it would materially leſſen the Funds of that Charity, as the 4*d.* and 2*d.* allowed to Chaplains and Surgeons in all Ships and Veſſels in Sea Pay, where none are borne, are the property of that Charity, which deficiency, from an examination I have made during three years of War, had equalled one half the Amount of the Sixpences.

Geo. Dayſh.

Ch. M. Pole.
John Ford.
Henry Nicholls.

No. 78.

The Examination of Mr. DAVID ROBERT POLHILL, one of the Clerks in the Office for Seamens' Wages, in the Navy Office; taken upon Oath, the 14th December 1804.

Mr. Polhill. HOW long have you been employed as a Clerk in the Office for Seamens' Wages?——Nearly five years.

Are the Accounts of the Payments made in Town by the Caſhier of Allotments examined and compared with the Vouchers, previous to rendering the Monthly Accounts to the Navy Board?

They are examined by a Clerk from the Office for Seamens' Wages, and a Clerk from the Ticket Office, the Treaſurer's Clerk attending with the Vouchers.

How, and when is ſuch Examination made?

The Examinations are Monthly, and take place generally from the 7th to the 14th of the month ſucceeding that for which the Account is rendered.—The Treaſurer's Clerk produces a Book, in which are Columns for the following Payments; viz.

Home Remittances:
D° - - p^{r} Liſt.
D° - - p^{r} Liſt of Arrears.

Foreign Remittances:
Aſſigned Tickets.
Bills drawn by Officers.
Allotments of Pay.
Advance to Officers.
Half Pay per Liſt.
Half Pay Remittances.

The Sums paid are entered without any other notation: one of the Clerks reads the Vouchers, and the others look at the Book to ſee that the Sums entered are correct —After the Examination, it has been the practice to total the Payments of the Month, and make an Abſtract of the Sums paid under each of the above Heads, and the Clerks who have made the examination of the Payments, afterwards ſign the Monthly Certificate rendered by the Caſhier of Allotments.

What ſteps do you take after having made the Abſtract, and previous to your affixing your Signature to the Monthly Accounts of the Payments made by the Caſhier of Allotments?

When the Monthly Account has been rendered, I have lately compared the Amount with the Abſtract which I had previouſly made. Sometimes the Account has been ſigned without having been examined with the Abſtract.

Are the Vouchers defaced, or is any conſpicuous mark ſet on them, ſo as to prevent their being reproduced as Vouchers for a ſecond Payment?

None by me or the Ticket Office Clerk: I do not know what may afterwards be done by the Treaſurer's Clerk.

Are the dates of the Home Remittance Bills referred to at the time of the Examination?——No; we only look to the Sums.

Ch. M. Pole. *David Rob^{t} Polhill.*
Ewan Law.
John Ford.
Henry Nicholls.
W^{m} Mackworth Praed.

No. 79.

Navy Pay Office, 3d Oct^r 1804.

Gentlemen,

IN anſwer to your Letter of yeſterday, I have the honour to inform you, that the delay in making Returns to your ſeveral Precepts of the 10th & 17th of July, has proceeded from the circumſtance of repreſentations having been made to me of the extreme difficulty and hindrance to the current Buſineſs of the Office which muſt attend the making out Accounts of ſo complicated a nature, in forms ſo wholly unuſual and unknown to the practice of this Department.

Upon theſe repreſentations, I thought it my duty to found a Queſtion to be ſubmitted to the Attorney and Solicitor General, to whom I ſubſequently thought proper to join Mr. Jervis, Counſel to the Admiralty, and the framer (as I have underſtood) of the Act by which your Commiſſion is conſtituted, "Whether, under the words of the "Act, I was compellable to furniſh the Accounts called for in the unuſual form "preſcribed by the Precepts, or whether I ſhould not fully ſatisfy the Act, by pro-"ducing to you any or all of the Accounts of the Office in the ſhape in which they "now exiſt?"

I have the honour to incloſe to you a Copy of the Opinion of the Attorney & Solicitor General, and Mr. Jervis, on this Queſtion, which I received on the 27th of laſt Month.

Whether I ſhall act upon it in ſtrictneſs will depend upon the reſult of a more minute & particular Statement, which I have directed to be made to me by thoſe Gentlemen in the different Departments of this Office, who would be occupied in preparing the Returns to your Precepts, of the time that it would take, and the extraordinary aſſiſtance that would be required to prepare them, without interruption to the current buſineſs of the Office.

If on the beſt judgment that I can form from the Reports of the Gentlemen to whom I have referred, the interruption ſhould appear likely to be immaterial, I ſhould ſtill have great ſatisfaction in complying, even though the letter of the Act of Parliament does not enjoin compliance, with the forms which you have deviſed.

In the other caſe, I muſt act upon the opinion which I have received from the Law Officers of the Crown; and I hope, in the courſe of a few days, to let you know the deciſion, which I find myſelf enabled to form upon this alternative.

I have the honour to be,
Gentlemen,
Your moſt obedient,
humble Servant,
Geo. Canning.

The Commiſſioners of
Naval Enquiry.

WE are of opinion, that the Treaſurer of the Navy will ſatisfy the words of the Act of the 43d George III. ch. 16. by producing to the Comm^rs of Naval Enquiry the Accounts of his Office in the ſhape in which they now exiſt; and that if the labour and the time it would require to make them out in the manner called for by the Commiſſioners of Enquiry, are ſuch as to occaſion any material obſtruction to the buſineſs of his Department, we think the production of them in their preſent ſhape is all that can be reaſonably expected of him.

(Signed) *Sp. Perceval.*
Tho^s Manners Sutton.
T. Jervis.

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REPORT

FROM THE

SELECT COMMITTEE

UPON THE

Tenth Naval Report;

&c.

Ordered to be printed 27th May 1805.

THE SELECT COMMITTEE to whom the TENTH REPORT of the Commiſſioners of NAVAL ENQUIRY (reſpecting the Office of the Treaſurer of His Majeſty's Navy) was referred, to enquire into the Application of any Monies, iſſued to the Treaſurer of the Navy for Naval Services, to Purpoſes not Naval; and whether any, and what Repreſentations were made to the Lords Commiſſioners of His Majeſty's Treaſury, or the Chancellor of the Exchequer, reſpecting the withdrawing from the Bank any Sums of Money ſo iſſued, ſince the paſſing of the Act of 25 Geo. III. c. 31.; and alſo into the Proceedings had for the Recovery of the Debt due to the Crown by the late Adam Jellicoe;—HAVE agreed to the following REPORT.

IN taking into our conſideration the Three Subjects which are referred to Your Committee, it occurred to us, that though the Firſt, in terms, comprehends an Enquiry, generally and without reſtriction, into the application of any monies iſſued to the Treaſurer of the Navy for Naval Services, to purpoſes not Naval; yet it muſt neceſſarily have been the intention of the Houſe to exclude from our conſideration all ſuch monies ſo iſſued and ſo applied as were to be the ſubject of meaſures which the Attorney General was directed, by an Order of the Houſe, to take "by due courſe of Law, for aſcertaining and recovering any Sums of "Money that may be due from Lord Melville and Alexander Trotter, "Eſquire, in reſpect of any Profits derived by them from Monies iſſued "for Naval Services, and that may have come to their hands ſubſequent "to the firſt of January 1786;"—

We, therefore, conceived it not to be our duty to enquire, whether any ſums iſſued for Naval Purpoſes had been applied by Lord Melville or Mr. Trotter to their own uſe, for which they would be reſponſible in the civil ſuit to be inſtituted againſt them.

In proſecuting our Enquiry with this reſerve, it could not be previouſly known to us, how any particular ſum of money ſo iſſued had been applied, till ſuch ſum had been traced to the actual application of it. We were therefore neceſſarily, in ſome inſtances, led into an examination, which, without adverting to this difficulty, might appear to exceed the bounds of the Enquiry, which we underſtood to have been preſcribed to us; leaving it to the Party examined to object to the queſtions that were propoſed to him, on the ground of their tending perſonally to charge him, whenever he thought fit to do ſo.

Of

Of the ſums iſſued for Naval Services, and afterwards applied to Purpoſes not Naval, which the courſe of this Enquiry brought into our view, it appears that the ſum of £.40,000. came into the Hands of Lord Melville, and was advanced by the joint concurrence of his Lordſhip and Mr. Pitt, then Chancellor of the Exchequer, for the uſe of the houſe of Meſſrs. Boyd and Company.

Another ſum of £.10,000. ſo iſſued, appears to have come to the hands of Lord Melville, previous to the Paymaſterſhip of Mr. Trotter; but how it was applied, the evidence to which we have had the opportunity of reſorting, does not enable us to determine.

Various ſums appear alſo to have been advanced by Mr. Trotter, during a period of between fourteen and fifteen years, whilſt he was Paymaſter of the Navy under Lord Melville, to the order of Lord Melville, amounting in all to 22 or £.23,000. which we ſhall diſtinguiſh by the name of The Aggregate Sum of 22 or £.23,000; about one half of which, Mr. Trotter ſtates to have been advanced excluſively from Public Money; the reſt from a fund, which is called in Mr. Trotter's evidence, his Mixed Fund at Meſſrs. Coutts, conſiſting partly of public and partly of private money; for which Aggregate Sum of 22 or £.23,000. no intereſt was paid.

In order to avoid confuſion, it may be proper here to ſtate, that Mr. Trotter was deſired by Lord Melville to borrow for him, and did advance to him for his private uſe, a further ſum of between 22 and £.23,000. of which he was himſelf the lender, and for which he charged him with intereſt at £.5. per Cent.; but from what fund the ſame was drawn by Mr. Trotter, we did not think it proper to enquire.

He was alſo occaſionally in advance in his Account Current to Lord Melville, in ſums to the amount of from 10 to £.20,000. as mentioned in the Tenth Report, which came entirely from the Mixed Fund at Meſſrs. Coutts and Company (the balance upon that account being alſo occaſionally in favour of Lord Melville to the amount of 2 or £.3,000.); and for the laſt mentioned ſum of 22 or £.23,000. ſo lent on intereſt, as well as for ſuch Balance when it was in favour of Mr. Trotter, he ſtates, that, he conſidered Lord Melville as his private debtor; but on ſuch Balances in the account current, no intereſt on either ſide was paid.

Of the ſpecific ſum therefore of £.22 or £.23,000. ſo lent on intereſt, and thoſe occaſional advances in the account current from the Mixed Fund at Meſſrs. Coutts and Company, mentioned in the Appendix to the Tenth Report, we ſhall abſtain altogether from taking further notice; confining our remarks to the ſeveral ſums of £.40,000, £.10,000, and the Aggregate Sum of 22 or £.23,000; upon none of which any intereſt was paid.

As to the £.40,000; the diverſion of it from Naval Services to which it was appropriated, contrary to the proviſions and meaning of the 25th of George the III. c. 31. attracted our earlieſt attention, and called for a full and minute enquiry into the cauſes and circumſtances of that tranſaction.

For

For this purpoſe, ſeveral Witneſſes have been called before us; from whoſe evidence it appears, that in December 1795 a contract was made by Government with the Houſes of Meſſrs. Boyd and Company, Robarts and Company, and Goldſmid and Company, for a Loan of £. 18,000,000.; of which, in the beginning of the month of September 1796, three inſtalments, of 15 per cent. each, were ſtill due; and that about the month of April 1796, a Loan of ſeven millions and an half was negotiated by the Chancellor of the Exchequer, in order to fund a ſum to that amount of Exchequer Bills and Navy Bills held by the Bank; principally for the purpoſe of relieving the Company from their advances to Government, which then preſſed heavily upon them. That Loan was contracted for conjointly by the ſame parties who were concerned in the preceding Loan; all, Houſes at that time of unſuſpected credit; each Houſe being generally conſidered, ſubſequent to the payment of the depoſit for which they were all jointly liable, reſponſible only for the amount of the ſhares then held by them reſpectively. Of the latter Loan in the beginning of September 1796, two inſtalments, of 15 per cent. were due.

In the beginning of the year 1796, from the embarraſſment of Public Credit, and the decreaſing ſtate of the ſpecie at the Bank, the Governor and Directors thought it prudent to reſtrain their engagements; and upon that account had refuſed advancing the progreſſive payments upon the Loan of December 1795; but in conſideration of the purpoſes for which the Loan of April 1796 had been made, as well as of its being comparatively ſmall, they conſented to advance to the Contractors, and did advance, the third, fourth, fifth, and ſixth payments; requiring them to make the ſeventh, being the laſt payment, which was to become due on the 26th of October in that year.

It is ſtated in the evidence given to Your Committee, that the autumn of 1796 was a period of peculiar embarraſſment, both of public and private credit; which led to the reſtrictions of payments in ſpecie at the Bank, that took place in February 1797; that there was a very great run on private commercial houſes, a great ſcarcity of money, and a very heavy preſſure on the Bank for diſcounts, which they had been obliged materially to narrow, and had thought it neceſſary to contract their accommodations both to Government and the Commercial World, not however making any diſtinction between the houſe of Boyd and Company, and houſes of the firſt mercantile credit in the City of London.

Under theſe circumſtances, at ſome time before the 9th of September 1796, Mr. Boyd appears to have repreſented to Lord Melville and Mr. Pitt, the great pecuniary difficulty and embarraſſment of his houſe; that the Bank had refuſed to diſcount their bills, and that, with ample ſecurities in their hands, they were not enabled to raiſe money to pay the next inſtalment on the Loan, which was nearly due, and requeſted immediate pecuniary aſſiſtance for the purpoſe of completing their engagements to Government.

It appears to Your Committee, that in addition to theſe engagements to Government, Meſſrs. Boyd and Company had large payments to

make on account of the Emperor of Germany; that they paid, on the 31ſt of October 1796, a ſum of £. 186,340. 13. 1. on account of the Director of the Emperor's Finances at Vienna; and that, in the whole of the ſame year, they remitted, on the ſame account, ſums amounting to £. 4,609,506. 9. 0. It appears alſo in Evidence, that it would have been difficult, and perhaps impoſſible, for Meſſrs. Boyd and Company to have procured advances upon the ſecurities in their poſſeſſion (which we ſhall hereafter mention) or to have converted them into caſh; that a payment of 15 per cent. on the Loan of £. 18,000,000. was due on the 9th of September; and that, had they brought to market ſuch a proportion of their Scrip, as was neceſſary to raiſe the ſaid ſum of £. 40,000. in order to make good their engagement, the probable conſequences would have been, to increaſe the diſcount on Scrip, which at that time amounted on the Loan of April, from 13 to 15 per cent. to affect injuriouſly the credit of Boyd's houſe, eſpecially if it had tranſpired that their neceſſities compelled them to make ſuch diſadvantageous ſales, and muſt thereby have had a general tendency to augment the embarraſſment of Public Credit.

It has alſo been ſtated in evidence to Your Committee, that if a failure in the Loans then in progreſs of payment, had been occaſioned, either in the whole or in part, by the circumſtances above ſtated, the deficiency could not have been ſupplied by a freſh Loan (had it been neceſſary to reſort to ſuch a meaſure) except upon terms of very conſiderable loſs and diſadvantage to the Public.

Under theſe difficulties, Lord Viſcount Melville, then Treaſurer of the Navy, appears to have ſuggeſted to Mr. Pitt, that the ſum wanted by Meſſrs. Boyd and Company, might be ſpared, without a probability that the Naval Service would ſuffer any inconvenience from the advance, provided there was a ſufficient ſecurity for the repayment; and no other method having occured, by which much ſerious miſchief to the Public could be prevented, it was thought adviſable, by the concurrent opinions of Lord Melville and Mr. Pitt, that the application of Meſſrs. Boyd and Company ſhould be complied with, and that the ſum of £. 40,000. ſhould be advanced, upon a ſufficient ſecurity being given. And it appears in evidence, that, under the orders of Lord Melville, the ſum of £. 40,000. was drawn from the Bank, and on the ſame day paid over to Mr. Boyd, by Mr. Long, then Secretary of the Treaſury, upon Mr. Boyd's depoſiting with Mr. Long, ſecurities amounting to about £. 40,700. conſiſting, in part of bills drawn on and accepted by the Eaſt India Company from their Preſidencies abroad, the reſt of Government Securities, which Mr. Long tranſmitted to Lord Melville, indorſing upon the cover the purpoſe for which the ſecurities had been ſo depoſited; that the ſaid ſum of £. 40,000. had been all repaid; and that, with the exception of two bills on the Eaſt India Company, one for £. 4,000. payable in October 1797, the other for £. 7,000. or thereabouts, payable in January 1798, all the reſt of the ſecurities were payable within three months from the time of the depoſit.

We do not find that any regular entry or memorandum, either of a public or ſecret nature, was made of this tranſaction at the time; the

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iſſue of the £.40,000. appearing on the books of the Bank, not diſcharged by any correſpondent payment on the books of the Pay Office, this advance muſt at all times have been evident upon an inſpection of the balances as a debt againſt the Treaſurer of the Navy; but no entry ſeems to have been preſerved, which would in itſelf have explained the application of this advance (independent of the evidence of the parties) more particularly after the ſecurities were diſcharged and the funds replaced.

In the courſe of our examination into this ſubject, we thought it proper to enquire, whether in fact any inconvenience had been ſuſtained by the Naval Service, in conſequence of the diverſion of this portion of Naval Money; and were more particularly led to this enquiry, by the information, that an accepted bill for £. 1,000, drawn upon the Victualling Office, from Martinique, had been preſented for payment, and that on the 18th of February 1797, the day it became due, the holder of it was told at the Victualling Office, there were no effects, or ſomething to that purpoſe; that there were many other bills in the ſame ſituation, and he muſt call again; and that the bill was not paid till the 1ſt of March, though he had ſent it two or three times for payment in that interval.

Upon further enquiry at the Victualling Office, it appears, that on the 9th of February 1797, the Victualling Office applied for a ſum of £. 70,000 at the Exchequer, for the payment of ſeveral bills, in which the bill in queſtion was included; that on the 25th of the ſame month £. 47,000 was received in part of the £. 70,000 for that purpoſe; and that on the ſame day the ſaid bill, with many others, was aſſigned for payment, and would have been diſcharged on that day, or as ſoon after as payment had been called for. In this inſtance the delay of the aſſignment, and conſequently of payment, appears to have ariſen from a delay in the iſſues from the Exchequer, and not from a refuſal of payment on the part of the Treaſurer of the Navy; nor has it appeared in evidence, that any delay of payment has been actually occaſioned in other branches of the Naval Service by the advance in queſtion, however ſuch a practice might in poſſible caſes have been productive of a different reſult.

No intereſt was demanded from Meſſrs. Boyd and Company for the money ſo advanced, and ſo repaid; but it is to be obſerved, that no intereſt would have accrued to the Public had the above ſum remained in the Bank in conformity to the proviſions of the Act.

As to the ſum of £. 10,000, it appears in evidence that upon Mr. Trotter's appointment to the office of Paymaſter in the year 1786, he was informed by Lord Melville, that he, Lord Melville, was indebted to the Office in the ſum of £. 10,000. At what time, under what circumſtances, and for what purpoſe, this ſum of £. 10,000 originally came into the poſſeſſion of Lord Melville, the death of the preceding Paymaſter, the abſence of all public documents relating to it, and the want of any other evidence, prevents us from aſcertaining; and we can therefore only ſtate, that this ſum was replaced, but without intereſt, ſometime ſubſequent to the

year

year 1786: but the particular time and manner of the re-payment we have not been able to diſcover.

It appears alſo in evidence, that upon Mr. Trotter ſucceeding to the Office of Paymaſter, he was appointed Private Agent to Lord Melville; and was during his continuance in that office in the habit of receiving his ſalary as Treaſurer and other branches of his income ariſing in England, as well as frequent remittances from Scotland; and that the ſums received by him on Lord Melville's account, were paid into the Mixed Fund at Meſſrs. Coutts: that during the fourteen or fifteen years of his being Paymaſter, he at various times advanced various ſums of money on account of Lord Melville to Mr. Tweedy and to other perſons, amounting to another ſum of about 22 or £. 23,000, being the ſaid Aggregate Sum before-mentioned; that the ſums paid to Mr. Tweedy amounted once or twice to 3 or £. 4,000; that of the ſaid Aggregate Sum of 22 or £. 23,000, about one half was advanced excluſively from the Public Money; the reſt from the Mixed Fund at Meſſrs. Coutts, where all his private money was kept; and that the whole has been repaid, but without any intereſt.

At what ſpecific periods theſe ſeveral ſums were paid by Mr. Trotter, or repaid by Lord Melville, we are unable to find out; all the vouchers, memorandums, and writings relating to the tranſactions and accounts between them, having been deſtroyed about the time, when releaſes, containing a covenant for that purpoſe, were mutually executed upon the ſettlement of their accounts, viz. by Lord Melville on the 18th February 1798, at Melville Caſtle, and by Mr. Trotter on the 23d of February 1798, in London. Mr. Trotter ſtates, that he alſo deſtroyed all the books in which the accounts between Lord Melville and himſelf were kept, and which contained the accounts of other perſons beſides thoſe between Lord Melville and Mr. Trotter; but which had all been cloſed, except ſome ſmall accounts between Mr. Trotter and his friends, which he carried forward into new books.

From the deſtruction of ſuch books and papers, from the death of Mr. Tweedy, and from want of an opportunity of examining Lord Melville, no means were afforded to us of tracing the preciſe application of the various ſums ſo advanced from time to time to Lord Melville's order, and which formed the ſaid Aggregate Sum of 22 or £. 23,000.; or which of theſe ſums ſpecifically were taken from the Public Money, and which of them from the Mixed Fund; or in what proportion the ſums that might be taken from the Mixed Fund conſiſted of public and what of private money.

It appears however that Mr. Pitt, in a converſation with Lord Melville, ſince the publication of the Tenth Report, underſtood, that, beſides the ſaid ſum of £. 40,000, another ſum of about £. 20,000, iſſued for Navy Services, had been applied to purpoſes not Naval, during the laſt Treaſurerſhip of Lord Melville; but whether the above ſum of £. 20,000 was or was not included in any of the ſums hereinbefore mentioned, we are unable to aſcertain.

In a letter written by Lord Melville to the Commiſſioners of Naval Enquiry, dated 30th June 1804, contained in the Tenth Report, he ſtates,

ſtates, that he had not declined to give occaſional accommodation from the funds in the hands of the Treaſurer of the Navy to other ſervices; and in another letter to the ſaid Commiſſioners, dated 28th March 1805, he declares he never knowingly derived any advantage from any advances of Public Money.

Upon the Second Head of Enquiry referred to us by Your order, videlicet, Whether any, and what Repreſentations were made to the Lords Commiſſioners of His Majeſty's Treaſury, or the Chancellor of the Exchequer, reſpecting the withdrawing from the Bank any ſums of money ſo iſſued, ſince the paſſing of the Act of the 25th Geo. III. c. 31.; Your Committee do not find that any ſuch Repreſentations have been ever made to the Lords Commiſſioners of His Majeſty's Treaſury, nor any ſuch Repreſentations to the Chancellor of the Exchequer; except what is ſtated in the evidence annexed of Mr. Raikes, and is admitted in the evidence of Mr. Pitt: From whence it appears, that ſometime in the year 1797, Mr. Raikes, at that time Governor of the Bank, had occaſion to hold an official intercourſe with Mr. Pitt by the authority of the Bank; and that when the official buſineſs was over, in conſequence of information which he had received from Mr. Giles and Mr. Newland, he told Mr. Pitt, in converſation, of his having heard at the Bank that morning, that the Treaſurer of the Navy now kept caſh at Meſſrs. Coutts and Company's, and that Navy Bills were paid by drafts on Meſſrs. Coutts and Company, inſtead of drafts upon the Bank; and that Mr. Pitt thanked him for the information; that the above was the purport of the communication to Mr. Pitt, though the length of time that had intervened prevented his being ſure as to the terms of it.

Mr. Pitt admits the general import of the communication, with ſome difference only as to the terms of it; which he does not undertake to recollect with accuracy, but ſtates it in ſubſtance to have conveyed to him an impreſſion, that ſums were drawn from the Bank and carried to a private Banking Houſe, to a larger amount than was ſuppoſed neceſſary; that he took an early opportunity of ſtating to Lord Melville, the information given him by Mr. Raikes; and though he cannot ſtate preciſely what further paſſed between himſelf and Lord Melville upon the ſubject, it impreſſed him with a belief, that though ſums were drawn from the Bank, and lodged at a private Banking Houſe, no ſums were ſo transferred, but ſuch as were neceſſary to carry on the details of the ſervice in payment to individuals; and that it was difficult to carry on the various payments in detail in any other way; that he did not himſelf particularly advert to the proviſions of the Act, nor did it occur to him, that drawing from the Bank ſuch ſums as were neceſſary for carrying on the details of ſervice, was an illegal practice; that relying on the opinion of Lord Melville, he made no inveſtigation into the neceſſity of the practice, and was ſo far ſatisfied with the general ſtatement given to him, that he did not think it neceſſary to communicate the circumſtance to any other of His Majeſty's ſervants, to make any further enquiry, or to take any further ſteps upon the ſubject;

that he, Mr. Pitt, had no knowledge or information of any irregularity in the management of the public money advanced for Naval Services, except from ſuch communication of Mr. Raikes, till he was acquainted, after he was out of office, by Lord Harrowby, that he, Lord Harrowby, thought the practice which prevailed in this reſpect had been irregular, and was taking ſteps to put a ſtop to it. That he, Mr. Pitt, had no knowledge or reaſon to ſuſpect any private profit was made of the Naval Money, or that the buſineſs of the Office was ſo conducted as to admit of it, till the converſation with Lord Harrowby; nor had he any knowledge that private profit had in fact been made, nor that any Naval Money, except the £. 40,000., had been diverted to purpoſes not Naval, previous to the enquiry that took place before the Commiſſioners of Naval Enquiry; and Lord Harrowby, in his evidence before us, ſtates, that it did not immediately appear to him, for the reaſons given in his evidence, when he was appointed Treaſurer of the Navy in June 1800, that the practice of drawing money from the Bank into the hands of a private Banker, if carried on bona fide for the purpoſe of official convenience, and for thoſe only, was neceſſarily illegal, or intended to be prohibited by the Act.

Upon the laſt ſubject of the Enquiry referred to us, as to the Proceedings had for the recovery of the debt due to the Crown by the late Adam Jellicoe; it appears, in the 10th Report, p. 159, and the evidence in the Appendix to the Report therein referred to, that the property of the late Mr. Adam Jellicoe returned by the Inquiſition taken upon the extent iſſued in Auguſt 1789, had all been ſold, and the proceeds carried to account, long antecedent to the Writ of Privy Seal dated 31ſt May 1800; except the patent of Mr. Cort, a farm at Sheffield, a warehouſe and wharf at Goſport, and a meſſuage at Portſmouth Common; all which remain ſtill unſold.

It appears alſo, that the ſum of £. 4,000. was due to Mr. Adam Jellicoe from his ſon Mr. Samuel Jellicoe; who in his evidence before the Commiſſioners of Naval Enquiry ſtates, that ſum to have been advanced to him by his Father upon his entering into buſineſs, but that it appeared as a debt due from him on his father's books.

As to the patent, it does not ſeem that any opportunity has occurred, though endeavours have been uſed, to make it available to any profitable purpoſe; the farm at Sheffield has been taken poſſeſſion of by the mortgagee.

As to the warehouſe and wharf, which was valued in the Inquiſition at £. 1,000. it has been let to Mr. Samuel Jellicoe, at the rent of £. 100. a year; on the 23d of September 1791, £. 150. and on the 21ſt May 1800, £. 875, for ten years and a quarter's rent for the ſaid wharf and warehouſe, was paid by Mr. Samuel Jellicoe to Mr. Trotter, on account of the Treaſurer of the Navy; and as to the £. 4,000. it appears that Samuel Jellicoe, not being able to diſcharge the debt, an agreement was entered into, either between him and Mr. White, or between

between him and Mr. Trotter, that he ſhould pay it by inſtalments of £. 200. a year; and that, on the ſame 23d September 1791, £. 300. and on the ſame 21ſt May 1800, £. 1,750. was paid to Mr. Trotter, for the inſtalments that became due to the 31ſt March 1800.

As to the meſſuage at Portſmouth Common, let at £. 12. a year, no rent ſeems ever to have been received from it, nor any proceedings had relative to it, ſubſequent to the Extent and Inquiſition:—Since the ſaid 21ſt of May 1800, no rent for the wharf and warehouſe, nor any further inſtalments on the £. 4.000. have been paid, nor any meaſures adopted for the recovery thereof.

Mr. Pitt, who in May 1800 was Chancellor of the Exchequer, but who went out of office early in the year enſuing, in his examination before us, ſtates, that he underſtood ſufficient directions had originally been given to the Solicitor of the Treaſury to take all meaſures neceſſary for the purpoſe; and Mr. White, Solicitor to the Treaſury, who was employed on the occaſion in the year 1798 by Mr. Trotter on behalf of the Treaſurer of the Navy, admits that the inſtructions he received were the inſtructions uſually given on ſimilar occaſions, and that under thoſe original inſtructions, without waiting for further orders, he thought it his duty to proceed, whilſt there were any viſible effects from which hopes could be entertained of recovering any further ſums in diſcharge of the balance due from Mr. Jellicoe to the Public; he alſo ſtates, that though he had received ſuch general inſtructions as are before-mentioned, yet he thought himſelf charged only with conducting the law proceedings, and that he underſtood Mr. Trotter had taken upon himſelf to examine into the ſtate of the property of Mr. Jellicoe that was recoverable, and had employed perſons for that purpoſe; and Mr. Trotter appears to have collected ſuch parts of the debts and property of Mr. Adam Jellicoe as he had an opportunity of obtaining, till Lord Melville had procured the writ of Privy Seal; who being thereby indemnified from the charge that ſtood againſt him on account of Mr. Jellicoe's deficiency, Mr. Trotter no longer conſidered himſelf under the neceſſity of acting in the buſineſs in which he had before acted without any particular authority or obligation; and Mr. White not having heard of the writ of Privy Seal till after the examination that took place before the Commiſſioners of Naval Enquiry, and having received no directions either from Mr. Trotter or any other Perſon ſince the year 1792 or 1793, has not from that period taken any ſteps whatever relative to the ſubject; but adds, the rents due may be now recovered; and Mr. Trotter was not able to recollect any debts due to the late Mr. Adam Jellicoe that he conſidered as recoverable.

Your Committee, duly conſidering the reference under which their powers are derived, have not felt themſelves at liberty to come to any ſpecific reſolutions on the merits of the ſeveral tranſactions which have been the ſubjects of their Enquiry; they have deemed it even more conſiſtent with their duty, to abſtain from obſervations, which might ſeem to convey a judgment upon any of the points in queſtion.

They

They have endeavoured to give the Houſe a correct ſummary of the material parts of the Evidence, confining their remarks ſtrictly within the limits of explanation; leaving the concluſions to be deduced therefrom altogether to the wiſdom of the Houſe:—But have thought it right to annex, in the Appendix, the whole of the Evidence taken before them; conſidering this courſe of proceeding, under all the circumſtances, as likely to prove more ſatisfactory to the Houſe, than if they had omitted thoſe parts, which, upon a minute review, they might have thought not immediately relevant to the object of enquiry; truſting, that if in any inſtance the examination ſhould appear to have exceeded the ſtrict line of inveſtigation preſcribed to them, it will be attributed to the deſire they have felt to execute, in the fulleſt manner, the duty intruſted to them by the Houſe.

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AND,

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MINUTES OF EVIDENCE.

The Examination of ALEXANDER TROTTER, Eſq.—taken before the Committee on the Tenth Naval Report, 3d May 1805.

STATE to the Committee what Sums were applied to ſervices not Naval, of the Monies iſſued for the Service of the Navy under the Treaſurerſhip of Lord Melville, to what amount, and at what time?—Lord Melville never gave me any information upon the application of monies iſſued under ſuch circumſtances, and I only judge of the ſum alluded to having been applied to other ſervices, from the circumſtance of its having been returned by a perſon acting in another department of Government. *Mr. Trotter.*

What was that Sum?—£. 40,000, as far as I am informed; it was not iſſued by me.

By whom was it iſſued?—I believe by Mr. Wilſon, who officiated for me during my abſence, having been at that time in Scotland.

What was the date of the iſſue?—I am not enabled to inform you with any degree of accuracy, but I think it muſt have been ſometime between the middle of Auguſt and the end of October, in the year 1796.

Was Mr. Wilſon employed to tranſact buſineſs for you during your abſence?—He was in the habit of officiating for me, but not under any regular power, when I was abſent from the office.

By what authority or power could Mr. Wilſon iſſue ſuch £.40,000.?—I left him in poſſeſſion of drafts upon the Bank of England, ſigned by myſelf as Attorney to the Treaſurer.

Were thoſe drafts filled up by yourſelf for certain ſums, or your ſignature left to blanks in Mr. Wilſon's poſſeſſion?—My ſignature was affixed to blanks left in Mr. Wilſon's poſſeſſion, and which I found neceſſary to carry on the buſineſs of the Pay Office to prevent the accident, in caſe of my illneſs or occaſional abſence, of the Caſhiers making unexpected or ſudden demands for the public ſervice.

Were the blanks for the names as well as the ſums left?—They were.

Had you communications with Mr. Wilſon during your abſence, on the ſubject of the Accounts of the Pay Office?—I had.

Are thoſe communications preſerved?—They are not, as far as I know.

What is become of them?—Having cloſed the whole of this buſineſs in queſtion, I did not think it at all neceſſary to preſerve any part of the documents relating to it.

What did you do with them?—I looked upon them as papers of no conſequence; and they muſt have been deſtroyed with other papers, which I may alſo have looked upon as papers of no conſequence to be preſerved.

Are you ſure they are not now in exiſtence?—I am poſitively certain; and that they never conſiſted, as far as I know, of more than letters which Mr. Wilſon had written to me on the ſubject during my abſence.

Mr. Trotter.

When did you deſtroy them?—I cannot recollect, but certainly more than one or two years ago; and I fancy in 1803, when I was out of office.

On your return from your abſences, did Mr. Wilſon give you a regular account in writing of his tranſactions in the Navy Pay Office during ſuch abſences?—No; he was not in the habit of doing ſo.

How then could you ſee or come at the knowledge of what thoſe tranſactions had been, or what the conduct of Mr. Wilſon had been?—I was informed of his tranſactions, as I have already ſaid, by correſpondence with him; and from his very high character, and the perfect confidence which I had in him, I did not find it neceſſary to require more from him than verbal explanations upon any particular point of tranſactions which had taken place in my abſence.

Did Mr. Wilſon keep any account-books or ledgers in which thoſe tranſactions were regiſtered?—I do not believe that any entry was made in any ledger of the tranſactions which you have particularly alluded to.

(Queſtion repeated.)—He kept the public ledgers of the office in which all my public tranſactions have been regularly entered,

Are thoſe ledgers in exiſtence?—They are, and in the Navy Pay Office.

Was the ſum of £. 40,000, alluded to by you as having been paid by Mr. Wilſon for ſervices not Naval, in the year 1796, the only ſum paid under the ſame circumſtances of which you have any knowledge?—It was, as far as I recollect.

Did you never pay any ſum or ſums yourſelf by draft or notes, or payment of any deſcription, into the hands of Lord Melville, or any perſon authorized by him, or on his account, of public money iſſued for Naval Services for purpoſes not Naval?—I have already explained my difficulty to the Commiſſioners of Naval Enquiry, of diſcriminating between my public and private monies; and I have already declared to you, that I did not know the application which Lord Melville may have made of advances which I may have occaſionally made to his Lordſhip.

(Queſtion repeated.)—I preſume I have.

At what time, and to what amount?—My recollection does not enable me to anſwer that queſtion.

Were any entries made by you, or any perſon authorized by you, in any books or ledgers, or any memorandum kept of any deſcription, of ſuch payment?—I kept regular accounts of all my money tranſactions with Lord Melville, but having cloſed and ſettled the whole of them, and a mutual releaſe having paſſed between us, I have not thought it neceſſary to preſerve any documents reſpecting my tranſactions with his Lordſhip.

Are thoſe documents in exiſtence?—They are not, as far as I know.

When were they deſtroyed?—At the time I was out of office; I think in 1803.

Did you deſtroy them?—I did; I burnt thoſe I thought unneceſſary to keep.

Did thoſe books or documents contain your accounts with any other perſons beſides my Lord Melville?—They did.

When was the releaſe before-mentioned executed?—In the year 1803, to the beſt of my recollection.

When payments of the deſcription above ſtated were made, were they always made to Lord Melville perſonally?—Not always.

Did you ever?—I do not, at this moment, recollect I ever did.

To whom did you ever pay, on Lord Melville's account, public money for purpoſes not Naval?—I uſed moſt frequently to pay them into the hands of the principal Money Conductor, one of the officers of the Navy Pay Office.

What was his name?—Mr. Tweedy; he is now dead.

What

Mr. Trotter.

What other perſon did you make ſuch payments to?—I cannot recollect any other perſons at this moment.

How long has Mr. Tweedy been dead?—Two or three years ſince Lord Melville's Treaſurerſhip ceaſed.

To what other perſons did you make ſuch payments to?—I do not recollect any other perſon.

Was there any account kept between Mr. Tweedy and you?—None.

What was the nature of the diſcharge you received from Mr. Tweedy?—I took no diſcharge.

What authority did Mr. Tweedy produce to you for the payment of ſuch money?—The demand for ſuch money had previouſly been made by Lord Melville to myſelf.

Verbally, or in writing?—Verbally.

Did you keep any account of the ſums paid to Mr. Tweedy, in conſequence of ſuch verbal demands of Lord Melville?—I entered them in the accounts which I kept with his Lordſhip.

Are they in exiſtence?—I have already mentioned, that I had not thought it neceſſary to preſerve any accounts between Lord Melville and myſelf, a mutual releaſe having paſſed between us.

Do you know the amount of any ſuch ſums which you may have paid to Mr. Tweedy?—My recollection does not ſerve me to ſpecify any ſuch ſums.

Do you recollect any thing about the date of ſuch payments?—I do not.

Do you recollect what ſort of ſums they may have been?—Once or twice they may have amounted to between three or four thouſand pounds, but not larger.

To what other perſons did you make ſuch payments to, beſides Mr. Tweedy?—I do not recollect.

In making ſuch payments to Mr. Tweedy, did you conſider him as a public Officer, or a private Agent of Lord Melville?—I obeyed Lord Melville's directions in paying the money to him, without pretending to conſider whether he was a private agent or not.

Had you any public money tranſactions with Mr. Tweedy officially?—I had.

Where were thoſe public official tranſactions recorded?—In the Navy Pay Office.

Are the payments to Mr. Tweedy, by Lord Melville's verbal order, recorded there alſo?—They are not in any inſtance.

Do you know into whoſe hands the £. 40,000, paid by Mr. Wilſon during your abſence in the year 1796, for purpoſes not Naval, was placed?—I only know from the information which Mr. Wilſon has given me upon that ſubject.

What was that information?—That he had paid the money to Lord Melville.

By whom, and at what time was that money returned?—I have already ſtated in general terms, that I believe it to be returned by Mr. Long; but I can only ſpeak with my own knowledge in reſpect to the laſt payment, which, as far as I can recollect, amounted to £. 6,000, and which was returned to me by Mr. Long ſome time in January 1798.

At what period or periods was the £. 34,000 returned, and to whom?—I have no further knowledge of the circumſtance, as I was much in Scotland in the latter end of 1796 and in the year 1797, and the repayments were made, to the beſt of my knowledge, during my abſence; but I am very certain that the £. 6,000, which I received in January 1798, completed the full repayment of the £. 40,000.

Were

Mr. Trotter.

Were any entries made in the office-books of ſuch repayments?—None that I know of.

How then did you come to the conviction of the payment of £. 6,000. in January 1798, making the balance of the £. 40,000. paid out as before ſtated in the year 1796?—From a knowledge which I have at all times had of the ſtate of my balances, by which I muſt have ſeen when any deficiency that may have exiſted was paid up.

How came you then not to ſee the dates of the repayments of ſuch £. 34,000.?—I make no doubt that I may have ſeen the dates, but I have no recollection of them whatever.

Where were they recorded?—In my own private books.

Where are thoſe books?—They are the books before-mentioned, which I did not think neceſſary to preſerve.

Were the ſums paid to Mr. Tweedy by Lord Melville's verbal order ever returned to you, or in any way repaid to the account of the Public in the Navy Pay Office, or to any other fund?—They have unqueſtionably been all repaid to me, and I have accounted for the whole of the money that has been put under my charge for Naval ſervices.

Did Lord Melville pay intereſt to you for ſuch ſums during the time they were in his poſſeſſion?—Lord Melville has paid me intereſt for ſums of money, but not upon thoſe which I have ſtated to have been paid to Mr. Tweedy.

Who are Mr. Tweedy's Executors?—He left two ſons, but whether they are his Executors or not I do not know.

Was any intereſt paid on the £. 40,000. advanced during your abſence by Mr. Wilſon?—None that I know of.

Were the ſums advanced to Mr. Tweedy advanced out of the mixed fund at Meſſrs. Coutts', or were they advanced out of a fund which conſiſted excluſively of public money?—I do not recollect any other advances than thoſe made out of the mixed fund at Meſſrs. Coutts'.

What reaſon had you for conſidering that the £. 40,000. was advanced out of public money?—It was from a general impreſſion which I received from the communications made to me upon this ſubject, and I do not know whether this £. 40,000. was advanced from Meſſrs. Coutts' or not.

What may have been the total amount of money, deſcribed to be advanced at different times to Mr. Tweedy by order of Lord Melville, as nearly as you can recollect?—The total amount of monies of this deſcription, to the beſt of my recollection, have never, in the whole, exceeded £. 30,000. until the ſum of £. 40,000. was added to it; but I cannot ſtate with certainty that the whole of the ſums conſtituting that £. 30,000. was advanced to Mr. Tweedy.

To whom was any part of the £. 30,000. advanced, which was not paid to Mr. Tweedy?—I have already ſtated, that I do not recollect.

Within what period of time did theſe iſſues take place?—I mean to comprehend the whole time during which I acted as Paymaſter under Lord Melville, for 14 or 15 years.

Why did you deſtroy papers in which other perſons accounts were kept, as well as Lord Melville's?—Becauſe the whole of my accounts were cloſed upon my leaving London, excepting ſome private family concerns, and very ſmall accounts between my friends and myſelf, which I carried forward into new books. I deſire to ſtate to my former anſwer, that £. 10,000. of the £. 30,000. had accrued before I was appointed to my office.

By whom was the £. 10,000. advanced?—I do not know.

How

Mr. Trotter.

How did you know the exiſtence of ſuch a debt?—By Lord Melville's acknowledgment to me.

To whom did he acknowledge himſelf debtor?—To the office.

Of how long ſtanding had that debt been?—I have no knowledge of the circumſtance.

To whom was that £. 10,000. repaid?—It muſt have been repaid to me.

In what capacity did you receive that ſum that you had never advanced?—In capacity of Paymaſter.

Did you then conceive it to be a debt due to the Public?—I did.

Was any intereſt paid upon it?—None.

Had not Lord Melville made ſuch acknowledgment, could you have traced ſuch debt due from him to the Public, in any of the office-books?—I could certainly have told that the balance of the account put under my charge was ſo much deficient.

Was Lord Melville debited for ſuch ſum in any of the books?—He was not.

What was the nature of the acknowledgment of Lord Melville?—Merely verbal.

Did you conceive Mr. Tweedy acting as a private Agent for Lord Melville, or ever acting for him in that capacity?—I conſider him, in theſe inſtances, to have been acting for his Lordſhip in a private capacity.

Explain private?—Merely as a perſon ſent to me by his Lordſhip to receive the money which I had previouſly been directed to pay to him.

Were thoſe directions from Lord Melville to procure money generally, or to procure him public money?—To procure money generally.

Did you conſider Mr. Tweedy merely as a Meſſenger to carry the money to Lord Melville, or concerned in the application of the money?—Merely as a Meſſenger.

The further Examination of ALEXANDER TROTTER, Eſq.—taken on the 4th May 1805.

Of the ſums you have advanced from time to time to Lord Melville, not exceeding the £.20,000, as mentioned yeſterday, do you know whether any part of it was applied to any public purpoſe?—I do not, but I beg to be underſtood, that this ſum which I mentioned yeſterday, is not connected with the ſums which I have mentioned before the Commiſſioners of Naval Enquiry to have been occaſionally in advance to Lord Melville, and for which I accounted his Lordſhip my private debtor.

In the Tenth Report it is mentioned, that a certain ſum was left in Mr. Trotter's hands, as the balance of the firſt part of the ſecond Treaſurerſhip, where is that ſum now, amounting to £. 5,484. 15. 3.?—The greater part of it is ſtill in my poſſeſſion, but a ſmall part has been paid away at one payment.

What was the amount of the ſmall payment?—I iſſued two hundred pounds to the Caſhier to make payment of a larger demand, aſſiſted by money in the Caſhier's hands.

When was that payment made?—It was made in December 1804, and I have taken meaſures within theſe two days to pay up the whole balance.

What are the meaſures you have taken?—I have enquired into the amount of balances remaining unaſſigned in that Treaſurerſhip, with a view to procure aſſignments being made ſo as to reduce the balance.

To whom do you propoſe to pay the balance, when it is ſo reduced?—The account being nearly cloſed, I expect directions from the Auditor's Office to pay the balance into the Exchequer.

Mr. Trotter. What obſtacles have there been in the way to an earlier ſettlement of this account?—From the peculiarly intricate manner in which the account of the Ex-Treaſurers are required to be cloſed, but which intricacy ariſes from the minute accuracy which is obſerved.

There is a certain ſum mentioned in the 135th page of the Tenth Report of the Commiſſioners of Naval Enquiry, of the ſum of £. 5,563. 6. 2¼. which was paid into Lord Melville's own hands in May or June 1800, which was the balance of Lord Melville's firſt Treaſurerſhip, ending in 1783; do you know where that ſum now is?—I do not, any further than I have heard Lord Melville, within theſe three weeks or a month, ſay, that he meant to pay it immediately into the Exchequer.

From the ſtate of the accounts of Lord Melville's firſt Treaſurerſhip, could that balance have been earlier paid into the Exchequer?—I apprehend not until within theſe three or four months, until which time that account of his Lordſhip had not been delivered to the Auditors.

Upon what does that depend, the delivery to the Auditor?—The final arrangement of the account, in the minute manner in which I have endeavoured to deſcribe, in which the whole payments made in the Treaſurerſhip are brought to agree in the account of the ſums as certified to the ſeveral Boards, with the account made up in a different form, and delivered to the Auditors.

Whether any of the payments which you had made to Mr. Tweedy, by Lord Melville's direction, had any relation to thoſe circumſtances which Lord Melville had confidentially communicated to you, and which you did not deem yourſelf at liberty to relate, as mentioned in page 203 in the Tenth Report?—I had no ſuch alluſion.

[The Witneſs deſires to amend his evidence of yeſterday, as to ſums advanced to other perſons beſides Mr. Tweedy; ſee page 19, 3d May—✠—In looking at my Banker's book, I find that I have occaſionally made payments into the houſes of Meſſrs. Drummond and Meſſrs. Coutts, and to my Lord Melville's Secretary, Mr. Alves, and other members of his Lordſhip's family.]

Do you mean to ſay that all theſe payments, added to the payments made to Mr. Tweedy, do not exceed in the whole, and during the whole time of your acting as Paymaſter to Lord Melville, the ſum of £. 20,000?—Upon a further conſideration of the ſums which I ſtated yeſterday, I ſhould wiſh to add to that ſum two or three thouſand pounds.

When did your private Agency begin with Lord Melville?—I do not recollect; I had no regular appointment as private Agent.

Were any acts of private Agency performed by you for Lord Melville, previous to your appointment as Paymaſter of the Navy?—Not any.

When did the private Agency ceaſe?—It has not ceaſed.

Have you performed any act of private Agency ſince the execution of the releaſes in 1803?—I have.

What do you mean by members of Lord Melville's family?—I mean his domeſtic ſervants.

[The Witneſs wiſhes to amend his Anſwer of yeſterday, in page 20, 3d May—✠—I have already amended my Evidence of yeſterday, ſo far as to ſay, that I had made advances for Lord Melville to others beſides Mr. Tweedy; and I have now further to amend my Anſwer of yeſterday, by ſaying, that ſome of thoſe advances made to others than Mr. Tweedy, but conſtituting the ſum as I ſaid yeſterday of £. 20,000, and to which to-day I have added two or three thouſand pounds, were advanced from funds excluſively of public money; and I wiſh in this to refer to my Evidence given before the Commiſſioners of Naval Enquiry, in page 220, as an explanation to an Anſwer that I then gave on that ſubject, and which, as I did not recollect at that time the circumſtances now mentioned, was then perfectly correct; and I muſt further amend my Evidence of yeſterday by now ſaying, that I do not think Lord Melville gave me verbal, or any inſtructions, in ſome inſtances wherein I had advanced ſums of money for his Lordſhip to Mr. Tweedy.]

Upon

Upon what authority then did you make ſuch advances?—I acted in thoſe inſtances from my own judgment, in the management of his Lordſhip's concerns. *Mr. Trotter.*

You had at times verbal inſtructions from Lord Melville?—Yes, I had.

Of the ſums advanced to Mr. Tweedy and others, for the uſe of Lord Melville, ſtated by you yeſterday to amount to the ſum of £. 20,000. to which you have added a further ſum of 2 or £. 3,000. to day, can you now, upon recollection, ſtate how much was public and how much private money?—I have no means to enable me to ſtate that circumſtance with accuracy.

Pleaſe to ſtate it generally?—As nearly as I can ſtate it, about one-half public and one-half private.

Do you mean to ſay one-half excluſively public?—I do.

Do you mean the other half excluſively private?—I mean the other half to have been principally advanced from my account at the houſe of Meſſrs. Coutts and Company.

Of the advances from 10 to £. 20,000. mentioned in the Tenth Report to have been made by you to Lord Melville at different times, have you now any means of judging what part was public and what private money?——I believe the whole to have been advanced from my accounts at the houſe of Meſſrs. Coutts and Company.

Was intereſt always paid by Lord Melville to you on thoſe advances?—It was not.

Was it ever paid?—No; his Lordſhip paid me no intereſt for thoſe advances.

What was it that induced you to exerciſe your judgment in making payments to Mr. Tweedy, without any direction from Lord Melville ſo to do; was it from any knowledge of the manner in which the monies ſo paid to Mr. Tweedy was to be applied on account of Lord Melville?—I allude to private tranſactions in the management of Lord Melville's private buſineſs, in which I had general directions, although not ſpecific directions on every occaſion.

Are the Committee to underſtand that ſome of the payments made to Mr. Tweedy, on Lord Melville's account, were made to Mr. Tweedy as to a perſon who had the management of Lord Melville's private affairs?—Mr. Tweedy had not the management of Lord Melville's private affairs.

Explain to the Committee what circumſtance could induce you to pay to Mr. Tweedy money on account of Lord Melville's private affairs, without Lord Melville's direction, and without conſidering Mr. Tweedy as being any private Agent of Lord Melville's?—I have already ſaid that I had general directions from Lord Melville in the management of his private affairs, though not ſpecific ones in every inſtance; and when any ſum of money came into my hands upon his Lordſhip's account, I have taken it upon me to apply that money without directions from his Lordſhip.

What were thoſe general directions?—It was a general permiſſion to act for Lord Melville as I thought proper, in his private affairs.

The further Examination of ALEXANDER TROTTER, Eſq.—taken the 6th of May 1805.

Can you recollect any thing about the repayment of the ſpecific ſum of £. 10,000. which, at your commencing Paymaſter, Lord Melville acknowledged to you that he owed to the Public?—I do not.

What ſums did you annually receive, as my Lord Melville's private Agent, from other ſources, ſaving thoſe of his ſalary as Treaſurer of the Navy?—I do not recollect any regular annual payments made to me upon his Lordſhip's account, although I have received conſiderable ſums, and in many inſtances.

Can

Mr. Trotter.

Can you form any opinion of the average?—I cannot.

Did you receive, as far as you are informed, all Lord Melville's private income in the capacity of his private Agent?—I believe I received all his income arising in this country, but I cannot speak with certainty.

Did you receive for him his salary as Treasurer of the Navy?—I did.

The whole of it?—As far as I recollect, I did.

Have you brought the date of the releases?—I have.

What are they?—They were signed by Lord Melville upon the 18th of February 1803, and by myself upon the 23d of that month.

You having stated yourself to be still private Agent to Lord Melville, what circumstance then led to the execution of mutual releases between you and Lord Melville?—I know no circumstance, excepting that of his Lordship having left this country, and as I thought, without any intention of returning; and I conceived that it would be a satisfaction to Lord Melville as well as myself that our Heirs, in case of the death of either of us, should have as little trouble as possible in arranging the several accounts which had existed so long between us.

Were the books of account destroyed before or after the execution of the releases?—It was after that date.

Who preceded you as Paymaster?—Mr. Douglas.

Is he dead?—He is.

When did he die?—In December 1785.

Have you any means of knowing how long Lord Melville had had in his possession the sum of £. 10,000. which Lord Melville acknowledged to have had in his possession at the time you became Paymaster?—I have not.

How did Lord Melville describe to you that he had become possessed of the £. 10,000. which he then described himself to owe to the Navy Pay-Office?—I do not remember that his Lordship explained himself to me upon that subject.

Had you any means of knowing whether that had been applied to a public or a private purpose?—I had not, further than his Lordship having expressed his apprehensions that it might ultimately be prejudicial to his interest.

In what manner?—He did not enter further in explanation with me on the subject.

When you described this sum of £. 10,000. to make part of a sum of £. 30,000. which had been advanced to Mr. Tweedy for the use of Lord Melville, did you mean that you had been informed by Mr. Tweedy of this sum being so applied; or was it from Lord Melville only that you derived any knowledge of this sum of £. 10,000.?—It was from Lord Melville only that I had any information upon the subject of this £. 10,000.; and if I have conveyed, by my former evidence, the idea that this sum of money had been advanced to Lord Melville through the means of Mr. Tweedy, I must beg to correct that statement.

Has that £ 10,000. been repaid?—That £. 10,000. as well as every other sum for which Lord Melville has been indebted to the Public, as Treasurer of the Navy, and which has accrued since the year 1786, when I was appointed Paymaster, has been repaid.

The further Examination of ALEXANDER TROTTER, Esq.—taken the 7th of May 1805.

Where were the releases executed between you and Lord Melville?—The release was signed by his Lordship at his own house in Scotland, and by myself in London.

Did

Did any converſation relative to the account-books, or their deſtruction, take place between you and Lord Melville previous to their being deſtroyed?—The ſubject never came under conſideration between his Lordſhip and myſelf, to the beſt of my recollection. *Mr. Trotter.*

Has any ſubſequent converſation taken place on that ſubject?—None, except of my having informed his Lordſhip of the fact, and the regret which we have both felt on the circumſtance.

Has any communication by letter, before or ſince, taken place upon that ſubject?—None whatever.

Can you give to the Committee any more preciſe explanation of the converſation which you related yeſterday to have taken place between you and Lord Melville, at the time he acknowledged his debt of £. 10,000. to the Public, when you commenced Paymaſter, or can you now recollect with more preciſion what the words were uſed by Lord Melville?—I am ſorry, from the diſtance of time when that converſation took place, that I have it not in my power to give any further explanation upon that ſubject.

Pleaſe to repeat his words, as near as you can recollect, that you before mentioned?—His Lordſhip expreſſed his apprehenſions that the circumſtance alluded to might ultimately prove prejudicial to him, and which I concluded to be meant in a pecuniary light.

What circumſtance?—The circumſtance of the balance put under my charge being about £. 10,000. leſs than the balance for which he was accountable to the Public.

Do you know whether Lord Melville has atteſted and returned to the proper Officer, the general ſtatement of his accounts tranſmitted to him to atteſt, but which, as appears in the 134th page of the Tenth Report, had not then been returned to the Accountant, which prevented the account from being delivered into the Auditor's Office?—His Lordſhip has atteſted and returned the account, and it was detained at the time which the Accountant mentions, from the ſtatement which had been ſent to his Lordſhip for his atteſtation having been found incomplete.

Are the drafts drawn upon the Bank from the Navy Pay Office, when paid, returned to the office at ſtated periods?—They are always returned when the book is balanced, which has been generally, but not invariably, once a month.

When returned, are they preſerved?—They have not been preſerved, as they are conſidered to be of no uſe when the balance is agreed.

During the fourteen years you were Paymaſter, did you receive in all, upon Lord Melville's private account, to the amount of £. 20,000?—I certainly have.

What were the ſources of income in England, of which you deſcribed yourſelf yeſterday to be in the receipt on account of Lord Melville?—I have, I believe, uniformly received his ſalary as Treaſurer of the Navy; but I do not recollect that any other receipts which have come into my hands of his Lordſhip's income was derived from any public ſituation, but has been confined to ſums which I may have received in the management of his private affairs.

What was the largeſt ſum you ever had in your hands of the private account of Lord Melville at one time?—That appears perfectly impoſſible for me to aſcertain, as his private tranſactions paſſed through an account current in which his Lordſhip was generally indebted to me; but at other times the balance was in favour of his Lordſhip, when I neither charged intereſt upon any balance due by his Lordſhip, nor did I charge myſelf with any intereſt at times when the balance may have been in his Lordſhip's favour.

Do you recollect the largeſt balance in the account current that ever appeared in favour of Lord Melville?—In an account comprehending ſo long a period, it is very difficult for me to give an accurate anſwer to that queſtion; but it certainly has at ſome time been as large as between £ 2,000. or £. 3,000. in Lord Melville's favour.

Mr. Trotter.

Do you recollect the largeſt balance in the account current that ever appeared in your favour, with the ſame degree of accuracy?—I do not recollect with the ſame degree of accuracy, but I have upon a former occaſion declared it had never exceeded from 10 to £. 20,000.

Do you now allude to the ſums, mentioned in your evidence before the Commiſſioners of Naval Enquiry, to have been advanced by you occaſionally to Lord Melville, to the ſums mentioned by you in your evidence before this Committee to have been advanced to Lord Melville through the hands of Mr. Tweedy, Meſſrs. Drummond, and others, or to any other ſums?—I allude to the ſums which I had occaſionally advanced to Lord Melville, as ſtated in the Tenth Report; but ſome of thoſe occaſional advances may have been made through the hands of Mr. Tweedy, Meſſrs. Drummond, or others.

Are the Committee ſtill to underſtand that you mean the advances of from 10 to £. 20,000. as mentioned in the Tenth Report, to be diſtinct and different from the advances of £. 23,000. made by you in the whole, as ſtated by you in evidence before this Committee?—They are ſtill to underſtand ſo.

Did theſe different advances all paſs through your account current with Lord Melville?—They did not.

Diſtinguiſh which did and which did not?—I cannot do it from memory.

Have you any documents to refer to?—I have already ſtated that I have none, and my regret for that circumſtance.

Why was ſome of the advances placed in the account current, and others not?—I only placed the ſums in the account current of which I knew of the appropriation; of the appropriation of the other ſums I was ignorant.

Do you mean by appropriation, that you had the payment of ſuch ſums on behalf of Lord Melville?—With regard to the account current, I do.

You have ſtated to the Committee, in a former part of your evidence, that you did receive intereſt on ſome advances made to Lord Melville, on others none; you have to-day ſtated, that in the account current you had neither charged intereſt to Lord Melville, when the balance in that account appeared in your favour, nor paid it when it appeared in favour of his Lordſhip; on what advances then did you charge intereſt?—I alluded to a ſum of money which his Lordſhip directed me to borrow, and for which his Lordſhip paid a regular intereſt of £. 5. per centum.

The further Examination of ALEXANDER TROTTER, Eſq.—taken the 9th of May 1805.

Were you the lender of the money borrowed for Lord Melville, and for which he paid an intereſt?—I was.

What was the amount?—My recollection does not enable me to ſtate this with accuracy; but I believe, to the beſt of my knowledge, that it was a ſum not exceeding from 20 to £. 23,000.

Is that ſum repaid?—It is.

How long ſince?—Four or five years.

Was you Agent for the whole of Lord Melville's income ariſing from private ſources in England?—As far as I know I was ſo.

Were you in the receipt of the whole or any part of Lord Melville's income, ariſing from private ſources in Scotland?—His Lordſhip has made me frequent remittances from Scotland; but I do not know from what ſources they aroſe.

You were not then regularly in the receipt of Lord Melville's income ariſing from private ſources in Scotland?—I was not.

Do

Do you know of any inſtance between Auguſt 1796 and January 1798, of any Navy Bill or Victualling Bill becoming due and preſented for payment, not having been paid when preſented, owing to the want of effects for the payment of ſuch Navy and Victualling Bill?—That certainly is not within my knowledge. *Mr. Trotter.*

Muſt you have known it from your ſituation in the Navy Pay Office, if ſuch an event had actually happened?—I think I muſt unqueſtionably have known it.

During that period, in a former part of your evidence you have ſtated that you were in Scotland, had ſuch a circumſtance happened during your abſence in Scotland, would it have been communicated to you officially either by Mr. Wilſon or Mr. Swaffield, Caſhier of the Victualling Bills?—Undoubtedly, a circumſtance ſo ſingular would have been communicated to me by one or other of thoſe Gentlemen, eſpecially as I do not believe or recollect that any ſuch circumſtance had occurred during the whole time I acted as Paymaſter of the Navy.

What is the longeſt period at any one time of your abſence from London, during the time that you was Paymaſter, during which period Mr. Wilſon was drawing money from the Bank with blank checks ſigned by you?—I was abſent from the Pay Office, I believe, between three and four months in the year 1797, upon the occaſion of my marriage in Scotland; but I have very ſeldom been abſent from the office for any period of time nearly approaching to this.

[Mr. Trotter produced releaſe between him and Lord Melville—Releaſe read.]

The further Examination of ALEXANDER TROTTER, Eſq.—taken the 10th of May 1805.

Who drew the releaſe between you and Lord Melville?—Mr. Spottiſwoode, of Sackville-ſtreet, my Solicitor.

Is he dead?—Yes.

Who ſettled it?—I do not know if any one.

Who gave the inſtructions for it?—It proceeded from an advice of Mr. Spottiſwoode himſelf, who brought me the deed ready prepared, without any particular inſtructions from any one.

Was any particular inſtruction given, or did any order or converſation take place upon the particular part of the deed which relates to the giving up or deſtruction of vouchers or other documents?—None that I remember, excepting Mr. Spottiſwoode's general obſervation, that it would be no longer neceſſary to preſerve any vouchers relating to accounts between Lord Melville and myſelf.

The further Examination of ALEXANDER TROTTER, Eſq.—taken the 16th of May 1805.

You have ſtated, in your evidence before the Commiſſioners of Naval Enquiry, that upon the death of Mr. Adam Jellicoe you took poſſeſſion of ſome of his private papers; videlicet, all thoſe which you thought neceſſary, as tending to ſecure his public balance; have any of thoſe papers or books been deſtroyed by you, or by your direction, or to your knowledge?—They have not.

Can you now, upon recollection, ſtate whether you ever were in poſſeſſion of, or ever had a view of Mr. Jellicoe's private ledger?—I never was in poſſeſſion of it; I think I have ſeen it, but never to look into it with attention.

Where did you ſee it?—I think at the Pay Office.

In whoſe hands, in whoſe poſſeſſion, or whoſe cuſtody was it when you ſaw it?—I do not know in whoſe cuſtody it was, but I think it was in the hands of the Accomptant, Mr. Black.

When

Mr. Trotter.

When did you ſee it?—I have no recollection whatever.

About what time, as near as you can recollect?—I do not recollect having ſeen it much later than the period when Mr. Jellicoe died.

It is ſtated by Mr. Samuel Jellicoe, in his evidence before the Commiſſioners of Naval Enquiry, page 425, that it was conſented to by you that he ſhould pay a debt of £. 4,000 due by him to the eſtate of his father, by inſtalments of £. 200 a year, and that he had paid to you the ſum of £. 2,050 up to the 31ſt of March 1800; and it appears that Lord Melville was acquitted of the deficiency of Mr. Adam Jellicoe by a writ of Privy Seal, dated the 29th of May 1800; have you received any further inſtalment upon the ſaid debt, or did you communicate to the Solicitor of the Treaſury, to the Secretary of the Treaſury, or in any other way, to the Board of Treaſury, your conſent to the payment of the ſaid debt of £. 4,000 by inſtalments, and did you furniſh them with a ſtatement of the inſtalments paid, and balance due, up to the period of the ſealing of ſuch writ?—My conſent was probably obtained to the payment of this debt by the inſtalments mentioned by Mr. Jellicoe; but I have lately ſeen Mr. Jellicoe, who recalled to my recollection that the agreement to reduce that debt, by the annual payments of £. 200, was made between the Solicitor of the Treaſury and him. I have ſtated to the Commiſſioners of Naval Enquiry that I had no authority to call for money due to the eſtate of the late Mr. Jellicoe; I however did not fail to uſe my beſt endeavours to collect any money which I thought I could obtain in reduction of his debt, by applying to thoſe from whom I knew it was due; in this light I appeared to have applied to Mr. Samuel Jellicoe, and to have received the ſeveral inſtalments mentioned in his evidence, which I have brought to account, with all the other ſums which I have received upon the account of the late Mr. Jellicoe, and they are included in the account publiſhed in the Tenth Report, intituled, "An Account in "Truſt for the Eſtate of the late Mr. Adam Jellicoe." I applied to Mr. Samuel Jellicoe ſometime between March and June 1800 for a payment as far as it was then due, or up till the laſt term of payment, which he ſent to me, and it is accordingly brought to account in my Truſt Account; but I have never made any application ſince that time for any further payment, nor have I made any communication or ſtatement of the account to the Board of Treaſury, or to the Solicitor, as the agreement was not made by me, nor had I any power to compel the fulfilment of it.

Was Lord Melville privy to, or had you any inſtructions from him, or any communication with him, relative to the mode in which Mr. Samuel Jellicoe was to liquidate his debt of £. 4,000.?—I do not recollect having any inſtructions from his Lordſhip, or communication with him upon this ſubject, although it is very poſſible that I may have informed him of what I know reſpecting this buſineſs.

Do you recollect having ſeen any account of the ſecurities tendered to Lord Melville by Mr. Adam Jellicoe, in his letter of the 10th of July 1788?—I ſaw them at the time, but I have entirely forgot what they conſiſted of.

There appears a note at the foot of Mr. Jellicoe's letter of the 10th of July 1788, expreſſing that ſundry bonds and aſſignments of Mr. Cort's patent were the ſecurities offered, which were all included in the property found under the Extent; who made ſuch note?—I have no recollection who made that note, although it is not impoſſible that it may have been myſelf.

Why were the ſecurities, tendered by Mr. Adam Jellicoe in his letter of 10th July 1798, not accepted?—If they were not accepted, I do not recollect the reaſon for which they were rejected.

Can you inform the Committee where the firſt deficiency of Mr. Jellicoe, in his balance to the Treaſurer of the Navy, can be diſcovered?—I cannot.

Will not examination of the books of the office of the firſt entrance of Mr. Jellicoe into the ſituation which he held at his death, furniſh ſuch information?—Certainly not.

Why?

Why?—Becauſe a balance was neceſſarily put into his hands to carry on the duties of his office, which was never required to be altogether liquidated, until his embarraſſments were ſuſpected to exiſt. *Mr. Trotter.*

When did you firſt ſuſpect ſuch embarraſſment?—I ſhould think about a year or two before his death, but I do not remember the circumſtance with preciſion.

Did he diſcloſe to you ſuch embarraſſment, or did you communicate to him your ſuſpicions that they exiſted?—I communicated my apprehenſion to him upon the ſubject.

Did he confeſs them?—Moſt readily; as he was a man of the moſt upright character.

Did you immediately communicate with Lord Melville on the ſubject?—I think his Lordſhip was at that time in Scotland, but I did not fail to communicate any information which I was enabled to give upon that ſubject without delay.

Do you recollect Lord Melville's anſwer, or any inſtructions he gave you on the ſubject in conſequence of ſuch communication?—I do not recollect any particulars of the inſtructions which I probably received upon that ſubject; but we were both decidedly of opinion, that it would prove moſt to the advantage of the Public that no ſevere ſteps ſhould immediately be taken in order to ſecure this debt, as we had the greateſt confidence in his aſſurances, that the buſineſs in which he was engaged would ſoon enable him to extricate himſelf from his difficulties.

Had you any converſation or other communication with Mr. Cort, upon the ſubject?—I had many converſations with Mr. Cort upon the ſubject, and Lord Melville's Son, Mr. Dundas, took a great deal of trouble after Mr. Jellicoe's death, in endeavouring to make Mr. Cort's patent of value, ſo as to be brought in liquidation of Mr. Jellicoe's debt.

Who drew the memorial preſented to the Lords of the Treaſury, on which the Writ of Privy Seal was founded?—I do not know.

Who furniſhed the inſtructions for that draft?—I probably furniſhed information myſelf, but did not furniſh inſtructions.

To whom did you give ſuch information?—To Lord Melville, as far as I recollect.

Did you go into a minute enquiry of all Mr. Jellicoe's circumſtances at the time his deficiency was firſt noticed, and did you render account of ſuch enquiry to Lord Melville?—I believe I did.

Is the minute of any ſuch enquiry in exiſtence?—I had only verbal communications with Mr. Jellicoe, and do not recollect that I made any minute of them, unleſs it may have been in my letters to his Lordſhip.

Can you ſtate the reaſons why the freehold property at Goſport was not ſold, and the proceeds applied in diſcharge of Mr. Jellicoe's balance?—I am not enabled to ſtate the reaſon, that buſineſs not having come within my province.

Would the ſale of this eſtate, which appears valued at £. 1,000. ſtated in the Inquiſition taken before the Sheriff of Hampſhire, have been more advantageous to the Public than the rent of £. 100. per annum, paid by Mr. Samuel Jellicoe to the Crown for the ſame?—I am altogether unacquainted with the value of this property, and conſequently unable to form any judgment upon it.

Has the right in the Crown to cauſe the ſale of this property to be made at any time it may be thought expedient to do ſo, been affected or diminiſhed by the above arrangement?—This appears to be a matter of law, of which I am altogether unacquainted.

Is not the ſaid rent of £. 100. per annum, diſtinct from the annual inſtalment of £. 200. agreed to be paid by Mr. Samuel Jellicoe in diſcharge of the £. 4,000. which appears to have been a debt due by him to his late Father's eſtate, ſuch

Mr. Trotter.

ſum having been advanced to him by his ſaid Father when he firſt went into buſineſs?—I really do not know, and am much concerned in appearing to be ſo ignorant upon this buſineſs; but hope the Committee will excuſe me in referring to an anſwer which I have made to a former queſtion, by which I have endeavoured to explain, that I never had any management of this buſineſs, excepting in receiving ſuch ſums as were paid into my hands, which I brought regularly to account.

Do you conceive that ſuch advance was made by Mr. Jellicoe to his Son as a loan, or that it was intended by him as a part of the proviſion for him as his Son?—I believe, from a knowledge of the affectionate care which Mr. Jellicoe took of his Family, that this ſum was meant as a proviſion for his Son upon his going into buſineſs.

Were the vouchers at the time of the releaſe in your poſſeſſion, or in Scotland, or in England?—Moſtly in this country.

Were Lord Melville's there or in England?—I ſhould rather ſuppoſe they were in Scotland.

The further Examination of ALEXANDER TROTTER, Eſq.— taken the 22d of May 1805.

In point of fact, did you take upon yourſelf to collect whatever you could of Mr. Jellicoe's property and debts?—I was as active in doing ſo as much as I could, or thought myſelf warranted in doing, for a conſiderable time after Mr. Jellicoe's death.

Did Mr. White know that you were taking thoſe active ſteps for that purpoſe?—I had many meetings and converſations with Mr. White, and we certainly both exerted ourſelves in the buſineſs as far as we could be ſerviceable in it.

Do you know whether Mr. White, from what paſſed between you, relied upon the information he received from you relative to the property?—As far as my information went I make no doubt he relied upon it; but the other buſineſs of the Pay Office engaged ſo much of my attention that it was impoſſible for me to give that full information upon the buſineſs which I could wiſh to have done.

Why did you permit ſo large an arrear of the rent and inſtalments from Jellicoe to accrue?—I had no reaſon whatever for doing ſo further than as I have already explained, my not conſidering myſelf authorized to compel any payments whatever upon that account.

Do you know whether there are any debts due to Adam Jellicoe now recoverable, excluſive of Samuel Jellicoe's?—I do not recollect any at this moment that I conſider to be recoverable.

Did Lord Melville give you any inſtructions for inſerting the clauſe to deſtroy vouchers in the releaſe before it was drawn up?—He did not.

Do you know of his having given ſuch inſtructions to any other perſon?—I do not.

At whoſe deſire was that clauſe introduced?—I do not know; I can only repeat, that Mr. Spottiſwoode brought me the releaſe to ſign, without any particular inſtructions from me.

Look at the Tenth Report, page 312; in the account contained in that page your account is debited for ſeveral Victualling and Navy Bills, at the foot of which the diſcount is ſubtracted, was that the regular diſcount at that time on Victualling and Navy Bills?—I am altogether ignorant of the circumſtance; but I have no reaſon to doubt the accuracy of my Bankers accounts.

Do you know what period thoſe Victualling and Navy Bills had to run?—I really am altogether ignorant of the circumſtance.

Have you any reaſon whatever to doubt that the diſcount upon thoſe Navy and Victualling Bills was other than the regular marketable diſcount at the time?—I have certainly no reaſon whatever to doubt ſuch fact.

The

The further Examination of ALEXANDER TROTTER, Eſq.— taken 23d May 1805. *Mr. Trotter.*

You have ſtated, that at various times you advanced various ſums of money on account of Lord Melville to Mr. Tweedy, Meſſrs. Drummond, Mr. Alves the private Secretary, and other members of Lord Melville's family; do you mean to ſtate, that all the perſons above enumerated received payments out of the ſum of 22 or £.23,000. advanced by you at various times to Lord Melville, for which no intereſt was paid, or do you mean to deſcribe them as the parties to whom payments had generally been made by you on Lord Melville's account, out of other as well as the fund above-mentioned?—I mean it of the latter deſcription.

Did you ever make any payment out of the above fund of 22 or £.23,000, to any member of Lord Melville's family?—I do not remember that I ever did.

Were the funds received by you, on Lord Melville's private account, paid into the mixed fund at Meſſrs. Coutts, which you have ſtated to conſiſt partly of public and partly of private money?—They were.

Can you preciſely ſtate the perſons to whom iſſues out of the above fund of 22 or £. 23,000. were made?—I have not means of preciſely ſtating it.

The further Examination of ALEXANDER TROTTER, Eſq.— taken 27th May 1805.

You have ſtated, that you were in the habit of applying ſums of money, on Lord Melville's account, under general inſtructions previouſly given to you for the management of his private affairs; do you recollect whether you applied, under ſuch general inſtructions, any part of the 22 or £.23,000. on which you have ſtated no intereſt was charged?—I do not recollect having applied any part of that money under general inſtructions, as theſe were the ſums which Lord Melville never gave me any information upon.

Was Mr. Tweedy employed in the management of iſſues on Lord Melville's account, out of any other fund than the above-mentioned fund of 22 or £.23,000?—I was in the habit of employing Mr. Tweedy in almoſt all my money tranſactions, with Lord Melville as well as with others.

Was any part of that ſum of £.22 or £.23,000, paid to Mr. Tweedy, without an antecedent order of Lord Melville?—I do not recollect any.

In the account of receipts and payments between the 1ſt and 31ſt of January 1798, there appears an entry of a transfer to the Victualling Branch, to repay the like ſum transferred from thence to "Wages" in March 1797; have you any recollection of the circumſtances of that transfer and repayment?—None whatever.

Have you any recollection of any transfer and repayment of the like nature?—Not of any of the like nature, but I have frequently from the Navy Branch to the Pay Branch, and vice versâ.

The Examination of CHARLES TWEEDY, Eſq.— taken the 4th May 1805. *Mr. Tweedy.*

ARE you the eldeſt Son of your late Father?—Yes.

Are you Executor?—No.

Who did adminiſter?—No one; he died without a will.

When did he die?—On the 14th January 1803.

Did

Mr. Tweedy.

Did you come into poſſeſſion of your Father's books and papers?—I did.

Did your Father act as private Agent to Lord Melville?—Not that I know of.

Amongſt the books of your Father's, were there any accounts between Lord Melville and your Father?—Not that I know of.

Are all the books of accounts belonging to your late father which came into your poſſeſſion on his death, now in exiſtence?—Yes.

Can you undertake to ſay, that in thoſe books there may not be accounts of money tranſactions between the late Mr. Tweedy and Lord Melville?—I think no other than in an official way; by official, I mean, diſcharging ſtrictly that duty he held under Lord Melville.

What office do you hold?—I am called Ledger Writer in the Victualling Department of the Navy Pay Office.

Have you acted as private Agent to Lord Melville in any capacity?—Never.

The further Examination of CHARLES TWEEDY, Eſq.—taken the 7th May 1805.

Are thoſe books produced, all the books of accounts or papers that came into your poſſeſſion at your Father's death?—Yes.

Do you know of the deſtruction of any books or papers of your Father's previous to his death?—I do not.

Have you any knowledge of any ſum or ſums of money received by your Father from Mr. Trotter, for the uſe of Lord Melville?—I have not.

The Examination of THOMAS WILSON, Eſq.—taken the 4th of May 1805.

Mr. Wilſon.

WAS you in the habit of tranſacting buſineſs for Mr. Trotter during his abſence?—Frequently.

Under what authority?—I had no written authority, but I have underſtood, with the approbation of the Treaſurer.

Did you draw for the public money iſſued for the ſervice of the Navy during ſuch abſences?—I did draw for the public money, but not under my own ſignature.

In what way then?—By blank checks, ſigned by the Paymaſter.

Had you unlimited powers as to the extent to which you were to draw?—I had unlimited powers.

Do you recollect having advanced any ſum or ſums of the public money, during Mr. Trotter's abſence, to Lord Melville, or any other perſon on his account, for purpoſes not Naval?—I do recollect but one inſtance, which took place about the latter end of the year 1796, when, by Lord Melville's directions, I drew out the ſum of £. 40,000, the application of which was not revealed to me.

Do you recollect the preciſe date?—I do not recollect the preciſe date; ſome time in Auguſt, September, or October.

Was no entry made of ſuch payment?—No part of the tranſaction was committed to paper by me.

Did you inform Mr. Trotter what had taken place?—I did, by letter to Mr. Trotter, upon the ſame day on which it took place; my reaſon for being ſo poſitive for ſtating that I wrote to Mr. Trotter on the ſame day, being in the conſtant habit of informing him daily of the tranſactions of the office.

Did

Did you take copies of thoſe letters?—I never did. *Mr. Wilſon.*

Were entries made in any books of all other payments of public money made by you?—There were.

How then did you, or could you ſtate your balances, with this omiſſion of £. 40,000?—The £. 40,000 having been drawn from the account of the Bank, it could not appear in the public books as a tranſaction for Naval Services, but it always "appeared in the monthly accounts of the office as a part of the ſtated balance" due to the Public. ✠

Was the whole Sum drawn for in one or more drafts?—As far as my recollection goes it was paid in one, but whether drawn or not in one or more, I do not remember.

Have you any recollection of the branch of ſervice to which the draft or drafts were made applicable, in order to their forming a ſufficient voucher for the payment of the money at the Bank?—I apprehend the Pay Branch.

Into whoſe hands was the £. 40,000 paid by you?—I waited on my Lord Melville, with whom Mr. Long was, and paid it either to one or other of thoſe Gentlemen in Bank notes at Lord Melville's Office in Parliament-ſtreet.

Did you take any receipt or acquittance from either of them?—None.

Suppoſing the death of the parties concerned in this tranſaction had taken place, was there any document of any ſort any where, by which the Public could have been made acquainted with the diſpoſition of this £. 40,000, profeſſedly drawn for the Pay Branch of the Navy, but paid into the hands of Lord Melville or Mr. Long, for purpoſes not Naval?—None, that I know of.

Has the Money been all returned?—It has been all returned; becauſe, in conſequence of the concluſion of Lord Melville's Treaſurerſhip, the exact balance due to the Public was transferred to the account of his Succeſſor.

Do you know at what period or periods the whole, or any part of the ſum, was returned?—I do not; in all probability the ſeveral repayments were placed to the credit of Mr. Trotter's Account with Meſſrs. Coutts; and I beg leave to add, that ſome alſo may have been paid to the Treaſurer's Account at the Bank, but I have no documents or books by which I can identify ſuch periods of repayments; but I know diſtinctly of one ſum of £. 4,000. paid to me by Mr. Long, as forming a part of the repayment of the ſum of £. 40,000.

Where did you place that £. 4,000?—It appears that I placed it to the credit of Mr. Trotter's Account, upon the day that I received it, with Meſſrs. Coutts.

Which of his Accounts?—His general Account.

Did you give the Clerks of Meſſrs. Coutts directions to place it to this or that Account of Mr. Trotter, or merely to his Account generally, without ſpecifying which?—I believe I did not give them any particular directions on the ſubject.

Are the Committee to underſtand that you have no knowledge whatever of the application of public money iſſued for Naval Services to purpoſes not Naval, beſides what you have mentioned?—I apprehend there have.

Have you any knowledge of what ſuch application has been?—I apprehend to Mr. Trotter's private uſe.

To the private uſe of anybody elſe?—Not to the beſt of my knowledge.

Do you know to what extent ſums have been drawn, iſſued for the ſervice of the Navy, and applied to purpoſes not Naval?—I am perfectly incompetent to anſwer that queſtion without having had acceſs to Mr. Trotter's Accounts, and which is impoſſible for me to aſcertain from the printed copy of his Account with Meſſrs. Coutts.

Have you any general knowledge of the extent?—The only documents upon which I can give that opinion, is the printed Account of balances of the different

Mr. Wilſon. Caſhiers of the Pay Office, as preſented to the Commiſſioners of Naval Enquiry, which ſtates the deficiency of the Treaſurer's balance at the Bank.

Are the Committee to underſtand, that you have no knowledge whatever of any ſum or ſums of money iſſued for Naval Services, and diverted to purpoſes not Naval by any perſon or perſons, or by the authority of any perſon or perſons, or for the uſe ✠✠ of any perſon or perſons except Mr. Trotter, ſaving always the ſum of £. 40,000 above alluded to?—None to the beſt of my knowledge.

The further Examination of THOMAS WILSON, Eſq.—taken the 7th of May 1805.

[The Witneſs wiſhes to amend his Evidence in page 33, 4th May—✠ inſtead of "appeared in the monthly accounts of the office as part of the ſtated balance," I ſhould have ſtated, "formed a part of the ſtated balances:" And I think it my duty to ſtate to the Committee, in further reply to the queſtion in p. 34, 4th May—✠✠ that I ſhould have made the ſame acknowledgment which I did to the Commiſſioners of Naval Enquiry; That money for the payment of Exchequer fees was placed in my hands, from which I had derived an advantage.]

The further Examination of THOMAS WILSON, Eſq.—taken the 11th May 1805.

From a view of the paper put into your hands, purporting to be an Extract from the Bank books, of the drafts paid to the order of Alexander Trotter, Eſq. as Paymaſter of the Navy Pay Office, can you inform the Committee by which of the draft or drafts therein ſpecified you obtained the money paid into the hands of Mr. Long, or Lord Melville; viz. £. 40,000, as ſtated by you before this Committee?—I really cannot.

When money was drawn for by the Paymaſter during the laſt Treaſurerſhip of Lord Melville, to any particular head of ſervice, was ſuch money drawn from an aggregate fund for which the Treaſurer of the Navy was credited at the Bank, or were the drafts drawn for monies applicable to diſtinct heads of ſervice, paid out of diſtinct accounts raiſed for ſuch head of ſervice, in the Bank books?—The balance of money to the credit of the Treaſurer of the Navy at the Bank was not diſtinguiſhed by different heads of ſervice, but formed an aggregate, upon which the drafts were diſtinguiſhed by the heads of ſervice; but the accounts of the Bank were not ſo diſtinguiſhed.

Were certificates, during that Treaſurerſhip, regularly ſent to the different Boards of the ſums at the Bank, applicable to the ſervice of each Board, by the Treaſurer of the Navy or his Agent, in order that they might be informed of the balances for the amount of which they might make aſſignments?—The Boards were regularly informed of all iſſues of money from the Exchequer by certificates or receipts, dated upon the day of ſuch iſſues, and the application of ſuch monies.

You have before ſtated, that all drafts drawn on account of every branch of ſervice, although ſuch drafts diſtinguiſhed each branch for which they were ſo drawn, were paid out of an aggregate fund at the Bank, how then could information be given to the different Boards of the ſpecific ſum allotted for the ſervice of each Board at the Bank?—The iſſue of money from the Exchequer is directed by the Treaſury, and in their letter the ſervices for which the money is to be applied is diſtinctly ſtated, and the certificate or receipt is in ſome reſpects a copy or tranſcript of that letter.

In point of fact, in drawing for monies for any branch of ſervice, was it matter of conſideration with the Paymaſter, whether the balance for ſuch branch of ſervice at the Bank was ſpecifically adequate to the demand of that branch, or whether the general balance at the Bank, to the credit of the Treaſurer of the Navy, was adequate to the demands, or probable immediate demands, of all the branches of ſervice?—I have not the means of aſcertaining whether the particular head of ſervice was adequate for the amount of ſuch drafts of the Paymaſter; and with regard to the latter part of the Queſtion, I believe that the aggregate fund was always ſufficient to anſwer the drafts upon the various heads of ſervice for which they were made.

When

When the monies had been iſſued from the Exchequer, as before ſtated, and the certificates or receipts had been ſent in conſequence of ſuch iſſues to the different Boards, were the drafts given on account of the ſervice of each Board checked, according to the balance ſtated in ſuch certificate to be applicable to the ſervice of ſuch Board?—There are three great heads of ſervice, namely, the Navy, the Pay, and Victualling; but theſe branch out into various other heads, the account of which is kept by each Board, by which they regulate their aſſignments upon the Treaſurer; and when ſuch minor heads are nearly exhauſted, the Boards then direct the Treaſurer to make further application upon theſe heads. *Mr. Wilſon.*

Suppoſing an iſſue to have been made from the Exchequer to the credit of the Treaſurer of the Navy at the Bank, of the ſum of £. 100,000 for each great head of ſervice, and that the demand made for the firſt head amounted to £. 150,000, and the demands for the two others to £. 50,000 each, would the aſſignments of the firſt have been ſtopped on account of the exceſs of the demand above the iſſue for that particular head, or would ſuch aſſignments have been allowed on account of the aggregate balance exceeding the aggregate demand?—I preſume that the different Boards have never made aſſignments to a greater extent than the actual amount of money received from the Exchequer for each particular minor head of ſervice; but if the Board's application had been ſhort iſſued, I do ſuppoſe the ſervice may have been delayed until the whole application was completed. I beg leave to add, that I am not competent to anſwer this queſtion to the ſatisfaction of the Honourable Committee; and that it more particularly reſts with the different Boards than any perſon in the Navy Pay Office to anſwer it fully.

Is it uſual for the Treaſury to make partial iſſues upon memorials from the Treaſurer upon the direction of the different Boards for ſuch iſſues?—Very frequently.

Who gives directions to the Treaſurer of the Navy to apply for money by memorial on the Pay branch?—The Navy Board.

How were ſuch memorials, in point of fact, conveyed during the laſt Treaſurerſhip of Lord Melville?—By letters addreſſed to the Treaſurer of the Navy from the Navy Board, regularly ſigned by three Commiſſioners of the Navy Board, upon which letter the memorial to the Treaſury was formed, together with a copy of the letter incloſed.

How are the payments made in the Pay branch?—To parties themſelves in money, ſuch as Seamen, and to the Agents of Officers; to whom, if their demands are large, the Deputy Paymaſter may ſometimes give his drafts. There are other kinds of payments, ſuch as Half-pay, which the Officers of the Navy have a privilege to receive by remittance bills, drawn upon Collectors of the Revenue neareſt their own homes; thoſe bills, I underſtand, are tranſmitted to their Boards, as forming a part of their collections, and the Boards afterwards bring them to the Pay Office for payment.

Is the pay and half-pay of the Navy regularly paid, or at what diſtance of time from the periods from which it is due?—I think it has generally been three months after it has become due; but it varies; and at this time the half-pay of the Navy, due at Chriſtmas laſt, only commenced payment on Monday laſt.

During the laſt Treaſurerſhip of Lord Melville, what was the longeſt arrear of the half-pay of the Navy?—I cannot anſwer that queſtion preciſely, otherwiſe than generally, as I have anſwered the former queſtion.

Can any information on the ſubject be obtained by any books or documents?—Certainly.

Were the bills drawn by the Collectors of the Revenue in conſequence of payments made by them to half-pay Officers in their reſpective neighbourhoods, when accepted, in all inſtances regularly honoured?—The bills are not drawn by the Collectors of the Revenue, but upon application of the half-pay Officer to the Treaſurer of the Navy, he cauſes to be made out two bills, being duplicates of each other, for the amount of the half-pay due; one of which is tranſmitted to the Collector on whom he deſires it may be drawn, and the other to himſelf.

Were

Mr. Wilson.

Were ſuch bills as you have now deſcribed, in all inſtances, regularly paid, and without any delay?—I do not know an inſtance to the contrary.

Do ſuch bills ever come into the hands of the Public, or are they always tranſacted between the Revenue Boards and the Navy Pay Office?—I believe invariably tranſacted between the Boards.

Upon what direction, from any Board, was the memorial for the iſſue of the £. 40,000 paid by you into the hands of Lord Melville, or Mr. Long, ſent tothe Exchequer?—It is impoſſible for me to ſtate upon any memorial by which that ſum may have been received from the Exchequer, but was drawn from the aggregate balance of the Treaſurer, and the tranſaction never appeared in any official book whatever.

What account is there kept of money iſſued from the Bank to the Paymaſter or Treaſurer, in the particular office, of the head of ſervice for which ſuch money is iſſued?—I know of no ſuch book, but I apprehend Mr. Trotter may have kept ſuch account in books of his own.

Is there then no public book of account or document, by which it can be aſcertained whether money iſſued from the Bank for any particular head of ſervice, has or has not been applied to that head of ſervice?—Where monies have been iſſued to the Caſhiers, ſuch iſſues are kept by them for the purpoſe of making out their fortnights accounts, and which accounts are kept in the books of the office.

Is the Treaſurer of the Navy the Officer to judge of the adequacy of balances in the Bank for the ſeveral branches of ſervice, or the Commiſſioners of the reſpective Boards?—The Commiſſioners of the reſpective Boards.

Is the Treaſurer of the Navy miniſterial in executing the orders of the reſpective Boards, and notifying to the ſeveral Boards the iſſues made by the Exchequer upon his memorials, or does he act in any degree upon his own diſcretion?—I certainly conſider that the Treaſurer of the Navy acts in this reſpect miniſterially, and not upon his own diſcretion.

Does the Treaſurer of the Navy conſider himſelf at liberty to ſubtract, and apply the funds ſo ſubtracted from the balance of any one Board at the Bank, and to apply it to the ſervice of another?—Certainly he cannot.

In caſe the Treaſurer of the Navy did ſubtract from ſuch balances for any purpoſe whatever, and the reſpective Boards aſſigned to the full extent of their balances at the Bank, and the parties in poſſeſſion of ſuch aſſignments did actually preſent ſuch aſſignments for payment, what would then happen?—I ſhould conſider it as a breach of duty, and what the Treaſurer of the Navy had no power to do.

Has this caſe ever happened?—I have never known an inſtance of it.

How came the £. 40,000 advanced to Mr. Boyd not to be productive of delay or embarraſſment to the public ſervice; was it from any knowledge the reſpective Boards had of ſuch advance, and their forbearing to aſſign in conſequence thereof, or from the aſſignments actually made by them not being immediately preſented by the parties receiving the ſame for payment?—I am firmly convinced that the ſeveral Boards were unacquainted with that tranſaction; and I believe it frequently happens that many bills, aſſigned for payment, are in the hands of individuals who did not preſent them for payment many days after the date of aſſignment of ſuch bills.

Is there not a floating balance of this nature at all times at the Bank, to the credit of the Treaſurer of the Navy?—There muſt neceſſarily be ſo.

What means had each Board of judging of the balance in the Treaſurer's hands at the Bank, at their diſpoſal, at any particular moment?—By the accounts rendered every fortnight, they are fully informed of the amount of the receipts and payments, from which they can judge of the balance in the Treaſurer's hands belonging to their department.

By

Mr. Wilſon.

By whom is ſuch fortnightly ſtatement laid before them?—The accounts are made out in the Navy and Victualling branches, and tranſmitted to the Boards, with the ſignature of the Paymaſter.

Has the Treaſurer of the Navy any controul in the making out of ſuch account?—None whatever.

Cannot the reſpective Boards at once aſcertain the preciſe balance ſubject to their further aſſignment, by comparing their own aſſignments already made with the iſſues notified to have been made by the Exchequer for the ſervice of their particular Department, a copy of which notification you ſtated to be regularly tranſmitted to them at the time of ſuch iſſue?—I unqueſtionably believe they can.

May not Victualling Bills, accepted by Agents of the Victualling Office from abroad, be preſented for payment when there are no effects in the hands of the Treaſurer of the Navy for paying the ſame, in conſequence of the Victualling Board not having eſtimated the payment of the ſame in any previous memorial to the Treaſury, of ſuch Board not having had notice that ſuch Bills were likely to be preſented?—It is not likely that any Victualling Bill could be preſented to the Treaſurer of the Navy for payment, unleſs duly aſſigned for that purpoſe by the Board.

Might it not have been preſented to the Board, and their aſſignment refuſed, until a credit upon their memorial to the Treaſury was eſtabliſhed at the Bank for paying the ſame?—I certainly believe that ſuch circumſtances may have occurred in the Victualling Office.

Do you recollect any inſtance of payment delayed, or refuſed, upon any Victualling Bill actually aſſigned by the Commiſſioners?—I do not recollect of ſuch a circumſtance ever having happened.

Can you take upon you to ſay that no delay or embarraſſment, or inconvenience of any kind, did ariſe in any department of the Navy Pay Office in conſequence of the irregular advance of £.40,000. in the year 1796?—I do not recollect that any complaint or inconvenience did ariſe in conſequence thereof.

(Queſtion repeated.)—I certainly do not recollect of any inconvenience having ariſen from it.

(Queſtion again repeated.)—I really believe no inconvenience could ariſe from it.

You have ſtated a variety of regulations for the conduct of the Navy Pay Office, and the Boards connected therewith, and a ſtrict compliance with all thoſe regulations during the laſt Treaſurerſhip of Lord Melville; but did it not in point of fact happen, during that Treaſurerſhip, that large ſums were drawn from the Bank in defiance of all or ſome of thoſe regulations, and lodged in the hands of a private Banker, previous to their application to the ſervices for which they had been iſſued?—I am aware that Mr. Trotter did act in defiance of the Act of Parliament, in placing public monies in the hands of his private Banker; but I do not ſee that the ſtated balances could be affected, whether the whole of the money remained in the Bank or the ſtrong cheſt of the Office, or elſewhere.

(Queſtion repeated.)—The conduct of the Treaſurer with regard to the making up of his accounts, agreeable to the forms of the different Boards, were ſtrictly complied with, and it was this that I apprehended to be the meaning of the queſtion.

Did it not in point of fact happen, that money having been iſſued upon memorials ſent by the then Treaſurer of the Navy to the Exchequer, under the direction of the different Boards connected with the Navy Pay Office, for the iſſue of money for the ſervices deſcribed, and money having been ſo iſſued for ſuch ſervices, and certificate having been ſent by the Treaſurer to the Boards, in order for them to make aſſignments for ſuch ſums ſo iſſued, that before the bills mentioned in ſuch aſſignments were preſented for payment, the Paymaſter of the Navy did draw ſuch monies, or parts of them, from the Bank, and place them in the hands of his private Banker, or elſewhere?—I certainly believe he did.

Mr. Wilſon.

However irregular and illegal ſuch transfer of Naval monies from the Bank to his private Bankers might be, did it in point of fact ever delay the iſſue of ſuch money to the public ſervice, or affect the ſtate of the balances, as between the reſpective Boards and the Treaſurer of the Navy?—I believe it never did.

When you ſtate that no inconvenience could ariſe to the Navy from the advance of £. 40,000. to Mr. Boyd; do you mean to ſay, that none was likely to ariſe according to the uſual courſe of buſineſs, or that none could poſſibly ariſe, if all the outſtanding aſſignments from the reſpective Boards had been at once preſented for payment, however improbable this caſe may be?—I believe that no inconvenience would have ariſen, ſuppoſing this improbable caſe to have happened.

What is your reaſon for this belief?—I underſtood, that the queſtion applied only to the aſſignments already made having been brought in to their full extent; but if the different Boards had aſſigned to the full extent of their reſpective balances, the £. 40,000. would in that caſe have appeared as a deficiency.

Has ſuch caſe ever happened?—Never, in my recollection.

You have ſtated, that you believe no inconvenience happened to the public ſervice in any department, from the irregular advance of £. 40,000.; do you believe that an irregular advance of a much larger amount might likewiſe have been made, without producing any inconvenience to the public ſervice?—A larger advance, irregularly made, might have had the effect of producing an inconvenience if the Board's aſſignments had amounted to a great extent, and thereby the account of the Treaſurer might have been overdrawn.

Did the floating balance in the hands of the Treaſurer uſually exceed £. 40,000.?—It certainly muſt have uſually exceeded it, for on that account I ſtated, that no inconvenience had ariſen, to my recollection, in conſequence of that advance.

At the time when there was a queſtion of making this advance of £. 40,000, did the Treaſurer of the Navy converſe with you upon the moſt practicable mode of his furniſhing that ſum of money from the Pay Office?—Not to the beſt of my recollection.

Do you know any thing of that tranſaction, further than receiving his orders to furniſh him that ſum by a draft upon the Bank?—I do not, nor did I ever know the application of it, until the Tenth Report of the Commiſſioners of Naval Enquiry.

The further Examination of THOMAS WILSON, Eſq.—taken the 20th May 1805.

[Mr. Wilſon wiſhes to amend his evidence in p. 36, 11th May —✠ after "no power to do," to inſert, "I certainly now conceive, that if ſuch improbable circumſtance ſhould have taken place, as the whole of the aſſignments being preſented on one day, that the deficiency of the £. 40,000. would then have appeared, and conſequently that bills muſt have been refuſed payment."]

The further Examination of THOMAS WILSON, Eſq.—taken 23d May 1805.

Do you remember, with preciſion, out of what branch of ſervice the iſſue of £. 40,000. took place?—As far as my recollection goes, I ſtill think it the Pay Branch; but I cannot ſtate it with preciſion.

The further Examination of THOMAS WILSON, Eſq.—taken 24th May 1805.

Do you recollect any inſtance to have occurred in the office of the Treaſurer of the Navy, of a transfer made from one branch of ſervice to another branch under different Commiſſioners; except the inſtance on the 4th of March 1797, in which a transfer of £. 8,995. 13. 6. appears to have been made from the Victualling to the Navy Branch?—It is the only inſtance which has ever come to my knowledge.

Would the Office have felt itſelf authorized to make ſuch transfer, without the ſpecific directions to that effect, either of the Board of Treaſury or the Victualling Board?—Moſt certainly not.

Mr. Long.

The Examination of the Right honourable CHARLES LONG;— taken the 6th of May 1805.

STATE to the Committee in what inſtances you have any knowledge of monies iſſued for Navy Services having been applied to purpoſes not Naval?—I know only of one inſtance; it is that which is referred to in the Tenth Report, where Mr. Trotter ſays, he had received from me a ſum of money which he had before placed in the hands of Lord Melville. If the Committee will give me leave, I will ſtate to them all the circumſtances of the tranſaction to which this refers, as far as they are within my recollection at this diſtance of time: In the Autumn 1796, I received a note from Lord Melville, requeſting I would call upon him early the next morning at his office in Parliament-ſtreet; in a converſation I there held with him, he noticed the great difficulty in which all commercial men found themſelves at that particular period, the alarm and diſtruſt which prevailed, and the difficulty which they found of raiſing money upon the beſt ſecurities; he ſaid, that this embarraſſment was particularly felt by the houſe of Meſſrs. Boyd and Company, who were Contractors for the Loan; that the Bank had refuſed to make their payments on the Loan as uſual, or to diſcount their bills; and that, with ample ſecurities in their hands, they were not enabled to raiſe money to pay the next Inſtalment, which was then juſt becoming due. That under theſe circumſtances he thought it a public object to ſupport the houſe; that if the houſe failed it would involve many others in its ruin, and give a great blow to commercial credit, already very much ſhaken. He ſaid they required the ſum of £. 40,000. to enable them to make good their engagement to Government; that he had found the means of advancing that ſum, and which he could do without inconvenience, provided undoubted ſecurity was given for the repayment of that ſum within a very ſhort period; that with this view of the ſubject he would place the ſum of £. 40,000 in my hands, deſiring I would deliver it to Mr. Boyd, upon his giving ſuch ſecurity as he had deſcribed, and that Mr. Boyd would call upon me at the Treaſury the ſame day with ſuch ſecurity. I do not affect to ſtate this converſation with preciſe accuracy at this period, but as well as I recollect, the above is the ſubſtance of it. Upon going to the Treaſury I found Mr. Boyd there, and delivered to him the ſum of £. 40,000, and received the ſecurity, amounting to ſomething more than £. 40,000; I put theſe ſecurities into a paper, which I ſealed up, and tranſmitted them immediately to Lord Melville.

Did you know from what ſource Lord Melville ſupplied the money?—I certainly did not at the time, but I have not the leaſt doubt that if I had known the ſource from whence it came, my conduct would have been preciſely the ſame; I ſhould have given credit to Lord Melville that he would not have diverted the public money for the ſhorteſt period from the ſervice to which it was appropriated, to any other ſervice, unleſs he could do ſo without inconvenience to that ſervice, without riſk, and under an extreme public exigency; and under that perſuaſion, I have no doubt I ſhould have acted preciſely as I did had I known the ſource from whence it came.

What was the nature of the ſecurity given by Mr. Boyd?—It conſiſted chiefly if not entirely, of bills drawn upon and accepted by the Eaſt India Company, the greateſt part certainly of this kind; if there was any other it was Government ſecurity.

Do you recollect to about what amount the ſecurities were?—As far as I recollect, to near £. 41,000.

Were the repayments of this money made, or any part of them made, through your hands?—The latter payments were made through my hands, amounting to above £. 11,000; Lord Melville, I think, in the Spring in 1797, tranſmitted to me two of the bills drawn upon and accepted by the Eaſt India Company, amounting to this ſum, deſiring that I would pay the ſum of £. 11,000. to Mr. Wilſon, which was all that remained due of the £. 40,000, and that I would pay the balance by which the ſecurity exceeded £. 40,000, to Mr. Boyd; this I did, as the ſecurities were paid.

By

Mr. Long.

By whom were the bills on the Eaſt India Company drawn?—I have no recollection.

Can you ſay whether they were drawn by Mr. Boyd himſelf, or of any of the Firm of that houſe?—They were certainly not drawn by any of the Firm of that houſe.

Were they of the nature of ſuch ſecurities belonging to the Eaſt India Company, as are commonly in the market?—I really do not know the nature of the ſecurities of the Eaſt India Company that are uſually in the market.

Do you know who were the acceptors?—No, I do not.

Can you ſtate the preciſe date of the repayment of the balance of £. 11,000?—£. 4,000 in Auguſt 1797; £. 1,000, I think, in October 1797; and £. 6,000 early in January 1798.

Into whoſe hands were theſe ſums paid?—The firſt and ſecond into the hands of Mr. Wilſon, and the third into the hands of Mr. Trotter: as theſe ſums were paid, Lord Melville was made acquainted with it, and I think the receipts of the parties were tranſmitted to him.

From whom did you receive the money upon the ſecurities as they became due?—They were paid into Meſſrs. Drummonds, who are my Bankers, and were received by them in the ordinary courſe of buſineſs; theſe were of courſe paid by the Eaſt India Company, upon whom they were drawn.

Do you know any thing of the repayment of that part of the ſum of £. 40,000, which was not repaid by you?—I do not; I underſtood that it had been repaid a conſiderable time before the ſum that paſſed through my hands, and I have a general recollection that moſt of the ſecurities had but a very ſhort time to run.

Do you know of any other tranſaction of the ſame deſcription, or of any deſcription, in which money iſſued for Naval Services may have been applied for purpoſes not Naval?—I certainly do not.

Do you recollect, in point of fact, what was the amount of Loans raiſed for the year 1796?—There was a Loan made in November or December 1795, amounting to £. 18,000,000, and there was another Loan in the courſe of the year 1796 to the amount of ſeven millions and an half; Mr. Boyd was the contractor for both theſe Loans.

From the then ſtate of the market, in caſe Mr. Boyd had been prevented from fulfilling his contract, do you conceive the Public would have had the means of obtaining a new Loan upon terms equally advantageous?—I ſhould think certainly not, it was a period of very great and peculiar embarraſſment; it will be recollected that there was a very general run upon commercial houſes, which was followed by a great preſſure on the Bank, and which led, early in the ſucceeding year, to the reſtriction of caſh payments at the Bank.

Had the Bank felt itſelf under the neceſſity, at that period, of narrowing materially its accommodation to Government and to the Public?—To the beſt of my recollection it had; but that may be aſcertained with much more preciſion than I can ſtate it.

Do you recollect what our relation with the Continent were at that moment, with reſpect to ſubſidies?—I believe ſubſidies were in the courſe of remittance, but I cannot ſtate preciſely to what amount.

When was the firſt Loan raiſed for the ſervice of the Emperor of Germany?—I rather think in 1795.

Suppoſing the contracts for the Loans at the houſe of Meſſrs. Boyd had been diſſolved by their failure of making inſtalments in the then ſtate of the market, would it have been eaſy to make another Loan in lieu thereof?—I ſhould think it would have been extremely difficult; but I ſuppoſe it might have been done, though upon terms certainly very diſadvantageous to the Public.

Whether

Mr. Long.

Whether you explained to Mr. Boyd how the money was furniſhed which was tranſmitted to him by you?—There was no neceſſity for any ſuch explanation, as Mr. Boyd knew perfectly well that I had received it from Lord Melville, and was ſent by Lord Melville to the Treaſury to receive it from me.

Did Lord Melville explain to you why he wiſhed to furniſh this accommodation to Mr. Boyd through you, rather than directly from himſelf?—He did not; but I conceive it was furniſhed through me, becauſe he ſuppoſed that he was giving aſſiſtance to the Public in a manner in which he thought the Treaſury particularly intereſted, and he explained to me, that he wiſhed the tranſaction to be ſecret, as otherwiſe it might tend to injure the houſe of Meſſrs. Boyd.

Did you make any immediate communication to the Chancellor of the Exchequer?—I certainly did not; I acted under the impreſſion that the Chancellor of the Exchequer was acquainted with the tranſaction; it is probable I may have converſed with him upon it, but I have no diſtinct recollection of any ſuch converſation, except long ſubſequent to the tranſaction. I recollect his remarking upon it, that he thought a great irregularity had been committed, but that he thought a great public miſchief had been prevented by it.

Did you communicate with any other of the public ſervants on the ſubject?—Certainly not.

Did you commit to writing the whole or any part of the tranſaction?—I did not.

Was there any document, to your knowledge, in exiſtence, by which the Public could have been made acquainted with this tranſaction?—When I tranſmitted the ſecurity to Lord Melville, I wrote upon one of the covers in which the ſecurities were incloſed, the purpoſes for which they had been depoſited; namely, that they had been depoſited for the purpoſe of the repayment of the ſum of £. 40,000, which had been advanced by Lord Melville to the houſe of Meſſrs. Boyd.

Did that paper ever come again into your poſſeſſion?—No, never.

Do you know whether it is in exiſtence?—I do not; I wrote a ſimilar memorandum reſpecting thoſe ſecurities, which were afterwards returned to me.

Is the memorandum laſt referred to in exiſtence?—I do not think it is.

Was any intereſt paid by Meſſrs. Boyd for the loan of this money during the time they held it?—Not to my knowledge.

Whether in all other inſtances, where Government have advanced to merchants temporary Loans of money or Exchequer bills, intereſt has not always been paid for ſuch Loans?—I know of no inſtance at all ſimilar to this, but in all public Loans to merchants, intereſt, I believe, has always been paid.

Whether Mr. Boyd had ever made any application to the Treaſury for aſſiſtance, to enable him to make good his payments on the Loan, prior to the time when you converſed with Lord Melville on the ſubject?—To the beſt of my recollection he never had.

Did he ever make any ſubſequent application?—I believe not; I have no knowledge of any ſuch application.

Was the ſecond Loan for the ſervice of the year 1796 a public Loan, or was it given to Meſſrs. Boyd without any bidding, in conſequence of his having contracted for the former Loan?—I rather think it was a public Loan by bidding.

Do you recollect the date of the contract for the ſecond Loan for 1796?—I think it was in April 1796.

Were both Loans made before this tranſaction?—They certainly were.

Were the inſtalments of both Loans in courſe of payment at the time that this tranſaction took place?—They were.

Mr. Long.

The further Examination of the Right Honourable CHARLES LONG;—taken the 7th May 1805.

When did you become acquainted with the ſource from which Lord Melville took the money advanced to Meſſrs. Boyd?—I certainly at firſt thought that Lord Melville had obtained this accommodation for Mr. Boyd either from Meſſrs. Drummonds, or from ſome of his private connexions, Mr. Boyd not having been able, from the extraordinary circumſtances of the time to which I have before referred, to raiſe upon diſcount the whole ſum which was neceſſary; but in the courſe of the tranſaction I certainly did believe that the money had been advanced from the balance in the hands of the Treaſurer of the Navy; at what period this idea came into my mind I cannot at preſent ſtate.

Were you aware that in making ſuch advance, the Treaſurer of the Navy was acting illegally as well as irregularly?—I probably had not the Act of Parliament very preciſely in my recollection; and it does not occur to me now, that at the time I was ſatisfied he had acted illegally.

Did Lord Melville tell you he had communicated with Mr. Pitt, and had his concurrence in the tranſaction?—If I had recollected that he had made any ſuch communication to me, the communication would probably have been made in the converſation which I have before deſcribed, and I ſhould have mentioned it as part of that converſation; I have no recollection that he did make ſuch a communication, but I think it very poſſible that he may have made it, and I certainly acted under the idea that the tranſaction was known to Lord Melville and Mr. Pitt, and to no other perſon.

Was it uſual with you to tranſact any buſineſs of great importance, or of an extraordinary nature, without direct communication with the Firſt Lord of the Treaſury, and taking his inſtructions perſonally or by letter?—Certainly not

How came you then to omit the precaution in this inſtance?—I have not ſaid that I omitted the precaution in this inſtance, but I certainly have no accurate recollection of taking his inſtructions upon this ſubject; but I have before obſerved, that I acted under the impreſſion of his knowledge of the tranſaction. I wiſh to add here, that the receipt of the money from Lord Melville, the payment of it to Mr. Boyd, and the tranſmiſſion of the ſecurities, took place within ſo ſhort a ſpace of time, that it is very probable I had no opportunity of receiving particular inſtructions within that period from Mr. Pitt; the whole buſineſs I underſtood to be of great urgency, and that it was neceſſary the aſſiſtance ſhould be afforded to Mr. Boyd without any delay.

Do you recollect whether Mr. Pitt firſt mentioned the ſubject to you, or you to him?—I do not.

Had you at any time previous to the late Enquiry before the Naval Commiſſioners, any reaſon to ſuppoſe or believe that any other tranſaction of an irregular nature, other than the advance to Meſſrs. Boyd, had taken place in the conduct of the Pay Office of the Navy?—I certainly had not.

Had you at any time previous to the laſt period any knowledge of, or reaſon to ſuppoſe that profits had been made by any individual connected with that department, of the public money iſſued for the ſervice of the Navy?—I had not.

Did the payment of that £40,000. to Mr. Boyd anſwer the intended purpoſe of ſaving the houſe from failure, and enable them to pay the ſubſequent inſtalments?—The ſubſequent inſtalments upon both the Loans of Mr. Boyd were paid, and the houſe did not fail; how far the £40,000. contributed to the ſupport of the houſe, it is impoſſible for me to ſtate.

Do you know whether Mr. Boyd is alive, and within the realm?—I do not know; I heard of his being at Paris ſome time ago.

How

Mr. Long.

How long ſince did you hear he was at Paris?—I cannot anſwer that queſtion with any ſort of preciſion.

At what period of time was it from the advances that were made to Meſſrs. Boyd and Benfield, that the tranſaction took place in which an Extent was iſſued againſt their property on behalf of the Crown?—I believe between two and three years; the Extent, I believe, iſſued in the courſe of the year 1799.

The Examination of the Right Honourable WILLIAM PITT; taken the 6th of May 1805.

Mr. Pitt.

DO you know of any inſtance of money, iſſued for Naval ſervice, applied to purpoſes not Naval?—I know of one ſuch inſtance.

Have the goodneſs to ſtate it?—It was an advance made from Naval money, in the courſe of the year 1796; I think late in the ſummer or in the autumn 1796; I am not able to aſcertain the preciſe time; it was made to the houſe of Meſſrs. Boyd and Benfield, who were then contractors for two loans for Government; the advance was the ſum of £.40,000. It was made in conſequence of a repreſentation, that, from the difficulty which exiſted at that time in obtaining advances, even on good ſecurity, they were under ſuch pecuniary embarraſſments as would prevent their making good an inſtalment due to Government. Unqueſtionable ſecurities were given for the repayment of the advance; and under theſe circumſtances, knowing no other way at the time by which ſerious miſchief to the public ſervice could be prevented, and underſtanding that the Naval ſervice was not likely to ſuffer any inconvenience from this advance, I concurred in opinion with the Treaſurer of the Navy, that it was adviſable to make it. I muſt beg the Committee to underſtand, that I can only ſtate the general ſubſtance of the tranſaction to the beſt of my recollection, not being able preciſely to recall all particulars at this diſtance of time.

To whom was the pecuniary embarraſſments of the houſe of Boyd and Benfield made?—To myſelf and Lord Melville.

At the ſame time?—Whether ſeparately or jointly I cannot undertake to ſay, but I rather believe both ways.

With whom did the propoſition for the relief of the houſe of Boyd and Benfields by the means which were afterwards reſorted to, originate?—I am confident the ſuggeſtion of the means muſt have originated with the Treaſurer of the Navy.

Did the Treaſurer of the Navy ſtate in what manner he meant to obtain the money?—I do not recollect that he did; but I underſtood generally, that it was money which could in his opinion be ſpared for a time without inconvenience, provided there was ſufficient ſecurity for its repayment.

Do you know in point of fact how it was obtained?—I do not, from my own knowledge.

Did you enquire into the nature of the ſecurities that were taken, or their amount?—I was ſatisfied at the time that the ſecurities offered were ſuch as might be depended upon, and I think I underſtood them to conſiſt either of Navy Bills or of bills which had been accepted by the Eaſt India Company, which were to fall due at ſucceſſive periods; but I do not recollect having myſelf ſeen the ſecurities.

Did you conceive the tranſaction to be irregular and illegal?—I certainly conſidered it as irregular; I do not know it occured to me at the time it was poſitively illegal; but I have no difficulty in ſaying, that I was ſo ſtrongly impreſſed with the belief of its importance and urgent neceſſity, with a view to eſſential public intereſts, that I ſhould have thought it my duty to incur the riſk of committing an irregular and illegal act, rather than expoſe the Public to the miſchief which I thought would otherwiſe infallibly have ariſen.

Did

Mr. Pitt.

Did you make any memorandum in writing of the tranſaction, or any part of it?—No, I did not.

Did you take any ſteps towards obtaining an indemnity of ſuch an irregularity, committed with your knowledge and concurrence?—No, I did not; and I conceive that it was impoſſible for me to have done ſo, without diſcloſing circumſtances which muſt have been highly injurious to the mercantile houſe it concerned, and might have in a great meaſure tended to counteract the objects of the public ſervice which I had in view.

When ſuch delicacy as to the diſcloſure of the tranſaction had ceaſed, did you take any ſuch ſteps?—I have never hitherto taken any ſuch ſteps; the delicacy attending ſuch diſcloſure could never, I conceive, be conſidered as having ceaſed, till after the houſe in queſtion became bankrupt.

When did that happen?—I really do not recollect, but it was a conſiderable time, I believe three or four years after the tranſaction; and I confeſs the neceſſity of applying for indemnity did not then preſent itſelf to my mind.

Were any of the other public Servants acquainted with the tranſaction?—I believe no others, with the exception of Mr. Long, then one of the Secretaries of the Treaſury, through whom the money was ſo advanced.

Do you know any thing about the repayment of the money, or the periods at which it was repaid?—I only know it as I learned it from Mr. Long, and I cannot ſtate preciſely particular periods; but I underſtood generally a large proportion of it to be within a ſhort time.

Do you know if it has all been repaid?—I have no doubt but it has.

Do you know of the exiſtence of any document any where, at the time or ſince, or now, by which the Public could have come at the knowledge of this tranſaction?—I do not know of any memorandum or document made at the time, or ſince; but I conceive, that if the monies had not been punctually repaid, the ſecurities depoſited muſt have led to aſcertain to whom the advances were made.

The money being paid, and the ſecurities of courſe returned, was there, or is there any other ſource of ſuch information?—None, that I know of, but the evidence of the parties concerned.

Then, ſuppoſing the death of ſuch parties, was there, or is there, any ſuch evidence at all?—None, that I know of, ſince the repayment of the ſums.

Do you know of any other advances of money iſſued for Navy ſervices to purpoſes not Naval, at any time, or of any deſcription?—No, I do not know of any ſuch advances.

The further Examination of the Right Honourable WILLIAM PITT; taken the 7th of May 1805.

Was any Intereſt paid by Meſſrs Boyd upon the Loan of £. 40,000.?—I do not know that there was.

Why was it not paid?—No demand was made.

Do you recollect any other inſtance of public money advanced to commercial perſons in which intereſt was not demanded?—I do not recollect any ſimilar inſtance of ſuch an advance.

Do you recollect any other inſtance where intereſt has not been paid?—No.

For what reaſon was the demand of intereſt omitted?—I can aſſign no ſpecific reaſon; it did not occur to me to be neceſſary.

What was the amount of money borrowed in the year 1795?—I cannot take upon myſelf to ſay at this moment.

Do

Do you recollect how many Loans were made in that year?—I cannot now ſtate it with any accuracy, but there was one made in December 1795. *Mr. Pitt.*

Was Mr. Boyd Contractor for all or any of the Loans made in 1795?—I am ſure he was Contractor for the loan made about December 1795; I do not recollect any preceding loan.

Was the loan of December 1795 a cloſe loan, or a loan by public bidding?—There was one of the loans with Mr. Boyd a cloſe loan, but cannot recollect which.

Do you recollect that Mr. Boyd laid claim to the loan in December 1795, in conſequence of any previous tranſactions between you and him, or of any underſtanding that had taken place between you?—I cannot take upon myſelf to ſtate theſe circumſtances now with accuracy upon recollection, and I beg to refer to the examinations that were taken when the tranſaction was recent.

Was not a loan of £. 7,500,000. or thereabouts, contracted for in or about the month of April 1796?—I believe there was.

Was Mr. Boyd Contractor for that loan?—He was.

Was that a cloſe or open loan?—I do not now recollect.

Do you recollect about what time the houſe of Boyd ſtated to you their difficulties for the firſt time?—I do not.

Can you recollect whether it was previous to the loan of the ſpring 1796?—I believe not.

Do you recollect a notice given by the Bank in December 1795, of their intention to narrow their diſcounts?—I recollect ſuch a notice being given, but I cannot now ſtate at what preciſe period.

Was that notice acted upon?—I underſtand it was.

Do you recollect a general complaint, that the acting upon that notice had tended to increaſe the embarraſſment prevailing in the commercial world at that time?—I recollect much complaint of that nature.

Did Mr. Boyd make any particular and ſpecific complaint to you of his own embarraſſments, in conſequence of the conduct of the Bank?—I believe he complained of its effects.

Had you any communication with the Governor and Company of the Bank on this ſubject of their conduct?—I think I had converſation on the ſubject of their conduct in narrowing their diſcounts at different times.

Do you recollect the date of the firſt?—I do not.

Can you give the Committee any information as to the probable date of ſuch communications?—I really cannot, as I do not at preſent recollect when the meaſure was adopted.

Can you recollect the reaſons aſſigned by the Governor and Company of the Bank of England for their conduct in ſo narrowing their diſcounts?—As well as I recollect, but I cannot at this diſtance of time ſpeak with certainty, the reaſons aſſigned were the decreaſe of caſh in their poſſeſſion, and a deſire to check ſpeculation, to which they thought thoſe diſcounts were applied.

Did any particular converſation take place on the ſubject of the houſe of Boyd and Company in your communications with the Bank, or was that houſe mentioned in any converſations that paſſed at that period?—I rather think, that houſe has been mentioned in ſome converſations, but I cannot now recollect with any preciſion.

Do you recollect the drift of any ſuch converſations relating to that houſe?—No, I do not.

Did the houſe of Boyd complain, or ever ſtate to you that the Bank were not ſo liberal in their diſcounts to that houſe as to others?—I think they did.

Mr. Pitt.

Did you enquire into the reaſon of the particular conduct of the Bank towards that houſe?—I do not recollect that I did.

Do you recollect any general information you may have received from any quarter of the reaſons for that particular conduct?—I do not.

When was you firſt informed of the danger in which that houſe found itſelf?—I cannot ſay; in the courſe of the year 1796, I believe.

Was that danger aſcribed by them to the particular conduct of the Bank towards them?—To the beſt of my recollection it was.

Do you believe the conduct of the Bank towards them at that time to have been an exception to their then general conduct?—I do not know that it was, but I have not ſufficient knowledge of the particulars to form a judgment on that ſubject.

Was it ſo ſtated to be by Boyd and Company?—I rather think that they repreſented an opinion, that the conduct of the Bank was adopted with views unfavourable to them.

Have you any reaſon to believe ſuch repreſentations were well founded?—I have had no means of forming a judgment upon that ſubject.

Do you believe the Bank to have been under difficulties about that period?—I believe the difficulties of the Bank, which led to the ſuſpenſions of their payments in caſh in the February following, were commencing in that year, or perhaps the preceding.

Have you any reaſon to believe thoſe difficulties to have intermitted, or have been ſuſpended about the period of the advance to Meſſrs. Boyd of £. 40,000.?—I do not at preſent recollect any reaſon for ſuch belief.

Did you know that the £. 40,000. ſo advanced would be drawn from the Bank?—I had no knowledge of the particular mode by which that ſum would be furniſhed.

Did you believe it would come out of the public money advanced for Navy Services?—I did.

Ought not ſuch money, according to Law, to remain in the Bank till aſſigned to, or drawn for particular Navy Services?—Yes, I conceive ſo.

Were you at the time aware of ſuch legal proviſions?—I certainly muſt have known the exiſtence of the Act; but its particular proviſion was not at that time under my contemplation.

Did the Governor or Deputy Governor of the Bank of England, in the information which they gave to you of one of the reaſons which induced them to narrow their diſcounts, namely, for the purpoſe of checking ſpeculation, allude at all, or in any way to the Houſe of Boyd?—I cannot take upon myſelf to ſay either way.

Did the Governor or Deputy Governor of the Bank of England, in the information they gave you of the reaſons for their conduct in narrowing their diſcounts, ſtate the neceſſity for their ſo doing, in conſequence of the large advances under which they were to Government, and which had not been replaced according to agreement?—I think they made repreſentations to that effect; but for the particulars I would beg again to refer to examinations which were taken before the Committee ſoon after that period.

Had you any money tranſactions on the part of the Public with the houſe of Boyd, ſubſequent to the Loan of the ſpring 1796?—I think there was an iſſue of money to them for public ſervice, which appeared in the Extraordinary of the Army in 1797.

To what amount?—It will appear by the Extraordinaries; I think about £. 100,000. and, as well as I recollect, it was for the remittance of ſilver from India to the Cape.

Did

Did they apply to you, or were they competitors for any Loan ſubſequent to the Loan for the ſpring 1796?—I do not recollect. *Mr. Pitt.*

Was any information given to you, or had you any reaſon to believe the houſe of Boyd and Company were engaged in ſpeculations to any amount beſides their engagements for the Loans negociated with them?—I underſtood them to be engaged in very extenſive pecuniary or mercantile tranſactions as Bankers and Remitters, but I had no knowledge of the particulars.

Was any information given to you, or hint thrown out, of the probability of the event which actually took place, namely, the failure of the houſe of Boyd and Company?—I heard ſurmiſes to that effect, but I cannot ſay at what time.

Can you ſay that it was not at an earlier period than the one at which the £. 40,000. was advanced?—I do not think that it was.

Do you know any thing of the cauſes which led to that failure?—Nothing preciſely.

Have you heard what thoſe cauſes were?—I cannot pretend to recollect them now with preciſion; the narrowing the diſcounts of the Bank, and their refuſal in 1796 to make the accuſtomed advances on the Loan, was ſtated as circumſtances very prejudicial to them; but how far theſe were the cauſes of their ultimate failure I cannot judge.

Did you ever hear there were large Speculators in the public funds at the period of the negociations at Liſle?—I have heard ſuch report, but know nothing of the ſubject.

What was the nature of the injury the Public was likely to ſuſtain from a full diſcloſure of all the circumſtances relating to the advance made to Meſſrs. Boyd and Benfield, as ſoon as they had made good all the inſtalments of the Loan?—I meant in that part of my anſwer, to apply particularly to the period while the inſtalments of the Loans were not made good; the injury afterwards to the Public would have been that of the failure of any great mercantile houſe; but in that latter period, the principal reaſon I aſſigned for avoiding diſcloſure, was, the injurious effect it would have upon the parties themſelves.

Do you conceive the £. 40,000. advanced to Mr. Boyd, if it had not been ſo advanced, would have been productive of any intereſt to the Public?—I conceive certainly not.

Will you ſtate generally to the Committee, what you recollect to have been the ſtate of the money market in the courſe of the year 1796, and the beginning of the year 1797?—I conceive it to have been a period of the greateſt embarraſſment, both of public and private credit, and it led to the circumſtance of the ſtoppage of the payment of caſh by the Bank in the ſpring 1797.

From the then ſtate of the money market, in caſe Mr. Boyd had failed in making good his payments, and the contracts for the two Loans then in progreſs of payment had been diſſolved, do you conceive a new Loan could have been procured for the Public on terms equally advantageous?—I am perfectly convinced that it would not, and that the embarraſſment that it would have occaſioned to the public ſervice would have been of the moſt ſerious and alarming nature.

In the then ſtate of the market, would it have been eaſy to have made a Loan in lieu thereof?—No, it would have been extremely difficult, and I believe impoſſible, unleſs upon moſt unfavourable terms.

To what extent do you conceive the failure of Meſſrs. Boyd's Loan would have affected the general credit of the country?—To a very great and ſerious extent.

Would the effect have been ſuch as to render the fulfilment of any future contract to be made with other parties, in a conſiderable degree, precarious and uncertain?—That is matter of opinion of which I cannot ſpeak poſitively, but I think there would have been great danger of ſuch an effect.

Have you any knowledge of a certain ſum of public money, amounting to £. 10,000. being in the hands of Lord Melville in the beginning of the year 1786?—No, I have not.

The

Mr. Pitt.

The further Examination of the Right Honourable WILLIAM PITT;—taken the 8th of May 1805.

Were any repreſentations at any time made to you by any body, of the circumſtance of money iſſued to the Bank for Navy Services, being drawn from thence, and lodged in the hands of a private Banker or Bankers?—I have a general recollection, that Mr. Raikes, one of the Bank Directors, and I believe either Governor or Deputy Governor at the time, took ſome occaſion to mention to me, that he believed ſums were drawn from the Bank to a larger amount than he ſuppoſed to be neceſſary, and carried to a private Banker's, but no memorandum or document of any ſort was given to me; and at this diſtance of time, I can only ſtate the ſubſtance of what paſſed very generally, and cannot undertake with any preciſion to recollect the particulars.

Had you any communication with the Treaſurer of the Navy in conſequence of what Mr. Raikes had told you?—Yes, I had; I took an early opportunity of ſtating to him the opinion which Mr. Raikes had expreſſed to me.

What further paſſed on the ſubject?—I cannot ſtate preciſely the converſation that took place between us, but I was led to ſuppoſe from what paſſed, that the Treaſurer of the Navy did not believe that any larger ſums were drawn from the Bank than ſuch as were neceſſary for carrying on the detail of the ſervice in payments to individuals; but I beg to have it underſtood, that I cannot ſtate with any preciſion the terms which were uſed, I only ſtate the general impreſſion left upon my mind.

Was that general impreſſion ſuch as to lead you to diſbelieve the fact ſtated to you by Mr. Raikes, namely, that money was drawn from the Bank under the authority of the Treaſurer of the Navy, and lodged at a private Banker's?—It did not lead me to diſbelieve the fact, that money was drawn from the Bank, and lodged at a private Banker's; but it led me to believe that no other ſums were drawn but ſuch as were neceſſary for carrying on the details of the ſervice.

Were you aware that ſuch proceeding on the part of the Treaſurer of the Navy was irregular?—I was ſo far ſatisfied with the general ſtatement ſo given me, that I made no further enquiry, and did not particularly advert to the proviſions of the Act of Parliament; and it did not occur to my mind, that drawing ſuch ſums of money as were neceſſary for carrying on the details of the ſervice was an illegal practice.

Did you take any ſteps to verify the ſtatements made to you, by calling for an examination of any books, accounts, or papers on the ſubject?—No, I did not; I beg leave to obſerve, that I have already ſtated that I was ſo far ſatisfied with the general ſtatement which I received in converſation with the Treaſurer of the Navy, that I made no further enquiry.

Did you inform Mr. Raikes of the ſatisfaction you had obtained from your converſation with the Treaſurer of the Navy?—I do not recollect having afterwards any converſation with Mr. Raikes on the ſubject.

Did you inform any other of the public Servants, or any of the Law Officers of the Crown, of the communication that had beeen made to you by Mr. Raikes?—No, I did not; no impreſſion was left on my mind, after the converſation with the Treaſurer of the Navy, to make me feel it neceſſary to take any ſteps on the ſubject.

Although you did not know to what extent money was ſo drawn from the Bank by the Treaſurer of the Navy, and lodged at a private Banker's, did you know the practice was continued?—I do not recollect knowing any thing afterwards on the ſubject; but I conceved, from the Treaſurer of the Navy's converſation, that the practice took place only as neceſſary for carrying on the ſervices, as I have already explained.

Did you inveſtigate ſuch neceſſity?—No, I did not; I relied on the opinion given me by the Treaſurer of the Navy, without further examination.

Do

Do you recollect how ſoon after the converſation with Mr. Raikes, your converſation with the Treaſurer of the Navy took place?—I do not recollect with any certainty, but I believe very ſoon after; probably on the firſt occaſion I had of converſing with him, when our attention was not engaged by other preſſing buſineſs. *Mr. Pitt.*

Did he ſtate to you any ground of the neceſſity he alledged for placing the money at a private Banker's?—I have already ſaid, that I cannot, at this diſtance of time, recollect the particulars of what paſſed; but I believe that he ſtated his opinion of the impoſſibility of carrying on various detailed payments in any other manner.

Do you recollect that the propriety of the reviſion of the exiſting laws on the ſubject formed any part of that converſation?—No, I am perſuaded it did not; he did not appear to me to have any impreſſion on his mind that what was done was contrary to law.

On what ground, as far as you can recollect, did Mr. Raikes make any communication to you on the ſubject?—I have already ſtated that my recollection does not enable me to refer to the particulars of the converſation, but I conceive him to have ſtated, that he ſuppoſed money to be withdrawn to a greater amount than was neceſſary for the public ſervice.

Had you any information at any time from any perſon, in any manner, of irregularity in the management of the public money advanced for Navy Services beſides the communication made by Mr. Raikes; or did you, in point of fact, know of any ſuch irregularities in any other manner?—I had no ſuch information beſides that referred to, nor did I know any thing further on the ſubject until at a period long ſubſequent, I learned from Lord Harrowby, then Treaſurer of the Navy, that he thought the practice which had prevailed irregular, and was taking ſteps for altering it.

Had you any converſation or correſpondence with Lord Melville in conſequence of ſuch communication from Lord Harrowby?—No, I had not.

When this communication was made to you by Mr. Raikes, did he ſuggeſt to you any idea of any improper application or uſe of the money ſo taken out of the Bank?—I have no recollection that he did.

Had you, previous to the late enquiry before the Naval Commiſſioners, any knowledge of, or reaſon to ſuſpect that private profits had been made by Mr. Trotter, or any other perſon, of Naval monies, or that the buſineſs of the office was ſo conducted as to admit of private profit being made of ſuch monies by any officer of that department?—I had no knowledge at any time, previous to the Enquiry before the Naval Commiſſioners, of any ſuch profits having been made by any perſon; nor had I any ſuſpicion of the buſineſs being ſo conducted as to admit of it till after the communication I have before adverted to with Lord Harrowby, which converſation, to the beſt of my recollection, took place when I was out of office.

Had you, previous to the above enquiry, any knowledge of any ſum other than the £. 40,000. ſtated to be advanced to Mr. Boyd, being at any time diverted from the ſervice of the Navy to purpoſes not Naval?—None whatever.

Did Lord Harrowby tell you that he knew, or that he had reaſon to ſuppoſe, that profit had been made of public money iſſued for Naval Service?—I do not think he told me that he knew that it had, but he appeared to ſuppoſe that it might have been.

Were any ſteps taken by you to aſcertain the fact?—No; there were not.

Had you known at the time that profits were derived from the public money placed in the hands of private Bankers, ſhould you have deemed it irregular and illegal, and conſequently a practice that ought immediately to have been ſtopped?—I ſhould certainly have deemed it a practice that ought immediately to have been ſtopped.

Mr. Pitt.

When Mr. Boyd informed you of the danger his houſe was in, and ſtated that danger to ariſe in part from the conduct of the Bank, did you take any ſteps to enquire into the truth of ſuch allegation?—I do not recollect making any enquiry in conſequence for Mr. Boyd's repreſentation.

When the ſtatement of difficulties was made to you by the houſe of Boyd; did you take any ſteps to enquire, by yourſelf or others, into the real ſolidity of that houſe, before you conſented to the advance of £.40,000?—I did not make any minute enquiry; but I had a ſtrong perſuaſion of the ſolidity of the houſe, and a belief that their difficulties were only occaſioned by the temporary ſcarcity of money; and I did not heſitate to make the advance, becauſe I conceived the ſecurity for its repayment to be unqueſtionable.

The further Examination of the Right Honourable WILLIAM PITT;—taken the 9th of May 1805.

Do you recollect having been informed by Mr. Thornton, that he had reaſon to ſuppoſe the houſe of Boyd and Company would ultimately prove inſolvent, and that you therefore would not ſuffer a bidding to be made for a loan you were then negociating ſubſequent to the Loan of £. 7,500,000, above alluded to, and for which the Houſe of Boyd and Company, in conjunction with others, wiſhed to bid?—I have no diſtinct recollection of that tranſaction; but I think there was an occaſion on which I declined receiving the propoſal from ſome other Bankers, who were ſuppoſed to be aſſociated with Mr. Boyd; as well as I recollect that muſt have been at a later period; the Bankers were, as well as I recollect, Meſſrs. Strange and Company.

Do you recollect thoſe Bankers to have produced or ſaid they were in poſſeſſion of written inſtructions from the houſe of Boyd to bid?—I do not recollect their producing any ſuch inſtructions, but I am pretty confident they ſtated themſelves as wiſhing to bid on Mr. Boyd's behalf as well as their own.

Do you recollect the information given by Mr. Thornton?—I do not particularly; I imagine Mr. Thornton muſt have attended either as Governor or Deputy Governor of the Bank, that having always been the practice previous to a bidding, to refer to the Governor and Deputy Governor for information, if there was any doubt of the ſufficiency of any of the Parties that came to bid.

Did you then refer to the Governor or Deputy Governor as to the ſufficiency of the houſe of Boyd?—I cannot anſwer that from memory; but I have no doubt I referred to them on the ſufficiency of the parties joined with Meſſrs. Strange.

Was the public money ſtated by you to have been intruſted to the houſe of Boyd for the purpoſe of its being remitted to the Cape of Good Hope, ſo intruſted to them ſubſequent to your refuſal of the Liſt of Meſſrs. Strange and Company, as bidders for the Loan?—I believe not; but I have already ſaid I cannot ſay with certainty when that offer on the part of Meſſrs. Strange was made.

Was the money ſo intruſted to the houſe of Boyd punctually paid?—No, it was not.

Has it all been paid?—I believe it has not; an Extent was iſſued, I believe, in 1799, in order to ſecure the recovery of what was due.

Can you ſtate what was the amount due at the time of iſſuing the Extent?—No, I cannot.

Can you ſtate what is now due?—No, not with certainty.

Did not the houſe of Strange, which offered to bid for the Loan in conjunction with Boyd, as was underſtood by you at the time, and whoſe offer was rejected by you, afterwards fail?—Yes, it did.

The

Mr. Pitt.

The further Examination of the Right Honourable WILLIAM PITT; taken the 17th of May 1805.

Have you any reaſon to ſuppoſe that £. 20,000. of money iſſued for Naval Services, was applied to purpoſes not Naval, during the laſt Treaſurerſhip of Lord Melville, beſides the ſum of £. 40,000. ſtated to have been advanced to the houſe of Boyd and Benfield, in the year 1796?—I underſtood from converſation with Lord Melville, that to the beſt of his recollection, that was nearly the amount; and on that ground I ſtated my belief to that effect in the Houſe of Commons.

Have you any information as to the purpoſe to which ſuch money was applied?—I have not.

Did you make any enquiry of Lord Melville on the ſubject?—I did not.

When did the converſation take place?—Some time after the Tenth Report was publiſhed.

Were you Firſt Lord of the Treaſury in the month of May 1800?—I was.

Do you recollect having been preſent at a Board of Treaſury on the 29th of that month, to which Mr. Roſe ſubmitted a ſtatement of a debt due to the Treaſurer of the Navy from Mr. Adam Jellicoe?—The preciſe date I cannot aſcertain from memory; I perfectly recollect the ſtatement, and the memorial of the Treaſurer of the Navy, on which it was founded; both of which were under my conſideration before the minute of Treaſury was framed. I believe I was actually preſent at the Board, but of that I cannot ſpeak poſitively.

Had you had any communication with the Treaſurer of the Navy on the ſubject of his memorial, previous to its being ſubmitted to your conſideration?—I believe I had, and that his communication was to the ſame effect as what was contained in the memorial.

Did you take any ſteps yourſelf, or give directions for ſteps to be taken, in order to verify the ſtatements and allegations contained in that memorial?—I do not recollect that I did; I had no doubt of the truth of the facts repreſented.

Are writs of Privy Seal for acquitting public Officers of deficiencies, due to them by perſons employed under them, uſual?—I do not apprehend the inſtances are frequent; but I take it to be the regular mode of giving a diſcharge where any circumſtances appear to juſtify it.

Do you recollect any inſtance of a ſimilar nature?—I do not at this moment, but I rather believe others have occurred while I have been at the Treaſury.

Did you take the opinion of the Law Officers of the Crown on the propriety or legality of the writ in queſtion?—I did not, I conceive the propriety of it to reſt on grounds on which the Treaſury were themſelves competent to decide; of its legality I have not the ſlighteſt doubt.

Do you know who drew the inſtrument?—No, I do not; I ſuppoſe the Solicitor of the Treaſury.

Did you enquire what was the ſtate of the proceedings which had been inſtituted by direction of the Treaſurer of the Navy to recover the debt due from Mr. Jellicoe?—I think it probable that I did, but I cannot take upon myſelf to ſay; I do not recollect the particulars with ſufficient preciſion.

Have you at any time ſince given any directions for proceedings to be continued on the part of the Public for the balance ſtill due from the eſtate of Mr. Jellicoe?—I do not recollect that I have; I conceived that the Solicitor of the Treaſury had previouſly been directed to take all the ſteps in his power; I muſt alſo add, that it was not many months after that period that I quitted office.

Are you aware that the Solicitor of the Treaſury has ſuſpended all proceedings in that buſineſs ſince the year 1792 or 1793?—I am not aware of it, except as far as appears by his evidence before the Commiſſioners of Naval Enquiry.

Since

Mr. Pitt.

Since your return to office, and ſince that fact was ſo brought to your obſervation, have you taken any ſteps to aſcertain its truth, or given any direction towards obtaining the balance on the part of the Public?—I have not taken any ſtep on the ſubject ſince my return to office.

Have you had any converſation with Lord Melville on the ſubject, at any time ſince the iſſue of the writ of Privy Seal?—The ſubject may have been mentioned, but I have no recollection of any particular converſation upon it.

Had you any reaſon at any time to doubt that the proceedings againſt the eſtate of Mr. Jellicoe were duly carried on, and the proceeds regularly accounted for in the diſcharge of his balance?—I do not recollect any circumſtance that gave me any reaſon to doubt it.

Did you conſider any freſh inſtructions on the part of the Treaſury as neceſſary to ſecure to the Public the entire of ſuch proceeds?—It never occurred to me that they were, nor do I now conceive that they were.

Had you any information given to you at the time, of the nature of the proceedings inſtituted, of the ſituation in which they ſtood, and of the expectation that might be reaſonably formed of further proceeds from the eſtate of Mr. Jellicoe; and in whoſe hands was placed the conduct of the buſineſs?—I have no doubt that I had, though I cannot now ſtate, upon recollection, the particulars of ſuch information.

[A letter from the Naval Commiſſioners read.]

The Examination of THOMAS RAIKES, Eſq.—taken the 7th of May 1805.

Mr. Raikes.

WERE you Deputy Governor of the Bank in the year 1796?—Yes.

Who was Governor?—Mr. Daniel Giles; he is now dead.

Do you recollect a refuſal, on the part of the Bank, to make any payments upon a loan or loans contracted for by Boyd and Company?—I do not exactly recollect that.

Do you recollect a notice given by the Bank, of their intention to narrow their diſcounts about the end of the year 1795, or beginning of 1796?—I remember ſuch a circumſtance, but cannot exactly ſtate when it was.

Was ſuch notice acted upon?—Yes.

Was there any particular conduct on the part of the Bank, towards the houſe of Boyd and Company, in refuſing to diſcount the bills of that houſe in the ſame proportion as the Bank diſcounted bills for other mercantile houſes?—No; the Bank told Mr. Boyd that they would diſcount for his houſe the ſame as they did for any other houſe of the moſt reſpectable ſituation, but Mr. Boyd required an accommodation of ſix times the amount which was accorded to the moſt reſpectable houſes.

Did the Bank, in point of fact, treat the houſe of Boyd as liberally as any other commercial houſe whatever?—I believe they did, until by their own miſconduct they leſſened the opinion of their own credit.

About what time did the opinion of their credit begin to diminiſh, ſo as to induce the Bank to alter their conduct towards them?—It is impoſſible for me to determine that by memory, but I believe about the year 1796.

Were any repreſentations made, or communications held with the Chancellor of the Exchequer, on the ſubject of narrowing the Bank diſcounts?—I make no doubt it was mentioned in the frequent conferences the Governor and I had with the Chancellor of the Exchequer at that time.

Do you recollect any particular mention in any of thoſe conferences, of the houſe of Boyd and Company?—No, I do not.

Do

Do you recollect when the Houſe of Boyd and Company failed?—I do not recollect. *Mr. Raikes.*

Was this ſtate of the money market in Auguſt 1796, ſuch as to have made it difficult or impoſſible to have diſcounted Navy Bills or Bills accepted by the Eaſt India Company at ſhort dates?—It is impoſſible for me to recollect.

Were the difficulties of the Bank conſiderable about the months of Auguſt, September, and October 1796?—Yes, the preſſure for diſcounts was very heavy.

The further Examination of THOMAS RAIKES, Eſq.—taken the 8th of May 1805.

It has been ſtated to the Committee, that the narrowing of the Bank diſcounts had for one object the checking of ſpeculations ſuppoſed to be going on at that time; was that the fact?—I do not recollect any ſuch circumſtance.

Was the general meaſure taken with a view to the houſe of Boyd in particular?—I have been in the Bank twenty-eight years, and I never knew it to act on ſuch partial conſideration.

Had you been aware that a certain ſum of public money, which by law ought to have remained in the Bank till the time at which it might be wanted to be applied to the ſpecial ſervice for which it had been iſſued to the Bank, would be withdrawn for the purpoſe of ſupporting the houſe of Boyd, ſhould you have thought it your duty, with a view to the intereſts of the Corporation of which you then had in conjunction with Mr. Giles, the principal management, under the difficulties of the Bank at that particular period, to have remonſtrated with the Chancellor of the Exchequer on ſuch tranſaction, to have made any repreſentations to him or others on the ſubject, or to have taken any ſteps to prevent it?—I certainly knew nothing of any ſuch circumſtance; if I had known it on any ſure foundation, and that any reſponſibility thereby devolved on the Bank, I certainly ſhould have thought it right to have expoſtulated with the Chancellor of the Exchequer upon it.

State why you would have expoſtulated with him?—Becauſe if I knew that monies which were appropriated for the public ſervice were applied to the uſe of a private individual, I ſhould have thought it requiſite, if it came to me officially, to have mentioned it to the Chancellor of the Exchequer.

Do you remember in February 1796, any application being made to the Bank Directors to make the cuſtomary payments on behalf of the Contractors, for the Loan taken in November 1795?—I cannot recollect it now from memory.

Can you ſtate whether any application of a ſimilar nature was made in May 1796, and refuſed by the Directors?—I cannot from my memory, but I believe there was ſomething of that kind happened about that time.

Can you recollect whether an application was made to the Bank in June 1796, to advance on the Loan of ſeven millions and an half, taken the preceding April, on which the Directors conſented to advance the 3d, 4th, and 6th payments, but not the laſt, which was due the 26th of October?—My memory is not prepared to anſwer this queſtion.

Can you recollect whether the ſecond Loan was or was not in October 1796, at a diſcount of from 8 to 9 per Cent.?—I do not recollect it.

Is there any cuſtom at the Bank which prevents the diſcretion of the Bank Directors as to making advances upon Loans, according to their opinion of the ſolvency of the perſons concerned in the contracts, or their judgment on other circumſtances of the time?—No.

Has the uſual cuſtom of making advances upon certain payments of Loans ever been departed from, except in the caſes alluded to?—Yes, I remember ſeveral.

Enumerate them?—I cannot.

Mr. Raikes.

The further Examination of THOMAS RAIKES, Eſq.—taken the 8th of May 1805.

Are you aware of the Proviſions of the Act of the 25th Geo. III. cap. 31, for regulating the office of Treaſurer of the Navy, in ſo far as they relate to the iſſues of public money to the Bank for Naval Services?—I never ſaw the Act, or ever heard any particulars of it.

Do you know in point of fact, that public money for Naval Services is iſſued by the Exchequer to the Bank, to be drawn from thence by the Treaſurer of the Navy or his Agent, when applied to ſuch ſervices?—Yes, I know that is the cuſtom of the buſineſs, and that it came to the Caſhier's office in the Bank.

How is it drawn from thence?—I cannot ſpeak from my own knowledge, the Caſhier manages all that buſineſs.

Do you know if any ſums of money paid from the Exchequer into the Bank for Naval Services have been drawn from the Bank, and placed in the hands of private Bankers?—From my own knowledge I cannot ſay I do know.

Has ſuch information been given to you at any time?—Yes, I believe in the year 1797.

By whom?—Mr. Giles, the then late Governor of the Bank told me that Mr. Dundas, then Treaſurer of the Navy, kept his caſh, which by Act of Parliament he was directed to keep at the Bank, at the private banking-houſe of Meſſrs. Coutts and Company. I was going that day to the Chancellor of the Exchequer on buſineſs from the Bank, and I thought it of ſufficient conſequence to mention the matter to him, but I called in Mr. Newland, the Caſhier, and aſked him as to the circumſtance, which he confirmed; and added, that Navy Bills were now paid by drafts upon Meſſrs. Coutts and Company, inſtead of upon the Bank, as they had formerly been: when I went up to Mr. Pitt, after the immediate object of my buſineſs from the Bank was over, I did in converſation mention the circumſtance to him.

Did any thing further paſs?—Nothing particular; I think Mr. Pitt thanked me for my information, and made no further obſervation.

Did Mr. Giles tell you any thing of the extent of theſe tranſactions, or when they commenced?—Not that I recollect.

Had you any other converſation with the Chancellor of the Exchequer than the one you have now ſtated?—None that I recollect.

Upon a point of this nature, affecting the intereſt of the Bank as well as thoſe of the Public, did it not occur to you to enquire whether any, or what ſteps had been taken in conſequence of your former ſuggeſtion?—I looked upon it that having made the matter known to the Chancellor of the Exchequer, it was in the hands of the perſon moſt competent to ſet any thing right that might be wrong in the buſineſs; I do not recollect I heard any thing more upon the ſubject in the courſe of my office.

Did you, on your return to the Bank, make any minute of the ſubſtance of what had paſſed with the Chancellor of the Exchequer on this ſubject?—I mentioned the matter to the Committee of Treaſury and ſeveral of the Directors, but I made no particular minute of it; I had always made minutes when I was in the ſituation of Deputy Governor, but another Gentleman was now in that ſituation, and the practice was then diſcontinued, only a Clerk was appointed to take minutes of any actual buſineſs that paſſed between the Governors and the Chancellor of the Exchequer; but matters of converſation were not included.

Is it not uſual to cauſe a minute to be taken of any repreſentation made by the Governor or Deputy Governor of the Bank, which they conſider as official?—This communication was not conſidered as official.

Of

Of whom did the Committee of Treaſury conſiſt at that time?—Mr. Thomas Raikes, Governor, Mr. Samuel Thornton, Sir Richard Neaves, Mr. Darell, Mr. Boſanquet, Mr. Giles, and Mr. Mathew. *Mr. Raikes.*

Do you recollect the terms in which you made this communication to Mr. Pitt?—Only as I before ſtated.

What was the date of the communication you made to Mr. Pitt?—I do not know, but it was ſometime after the 5th of April 1797.

Was any information officially given to the Chancellor of the Exchequer, on the part of the Bank, after your communications made to the Committee of Treaſury?—I do not recollect that any were.

Did you conſider the information given to the Committee of Treaſury, as a matter of buſineſs brought before them on which it became them to act, or only as a report of a converſation that had taken place?—Merely in the latter light; I did not conceive the Bank had any right to apply further on the ſubject to the Chancellor of the Exchequer.

Can you mention in what terms you made the communication to Mr. Pitt?—I told him that I had heard at the Bank that morning, that the Treaſurer of the Navy now kept his caſh at Meſſrs. Coutts and Company's inſtead of the Bank, where I underſtood it ſhould be lodged by Act of Parliament; and that I had alſo heard that Navy Bills were now paid by drafts upon Meſſrs. Coutts and Company, inſtead of drafts upon the Bank.

Are you certain that thoſe are the terms in which you made the communication?—I am not ſure of the terms, it was eight years ago; but I am ſure of the purport.

Had you any authority from the Bank to mention the converſation alluded to, to the Chancellor of the Exchequer?—None, I did it with a view to the public good.

You mentioned it as an individual only?—I cannot ſay quite as an individual; I was Governor of the Bank at the time I learned it at the Bank, and mentioned it to Mr. Pitt, being Governor of the Bank; I ſhould not have known it had I not been in that ſituation, nor had any opportunity of making the communication.

Did you mention the circumſtance to Mr. Pitt, as Governor of the Bank?—I had no commiſſion from the Bank to mention it to Mr. Pitt, but I did it in converſation after the buſineſs was over.

By the word "buſineſs," do you mean ſuch communication to the Chancellor of the Exchequer upon the buſineſs of the Bank, which, as Governor of the Bank, you was authorized to make to him?—I do.

All the buſineſs which you were to communicate to the Chancellor of the Exchequer, as Governor of the Bank, was concluded previous to any ſuch communication as that to which you have alluded?—It was.

Might not the circumſtance you mentioned to Mr. Pitt have come equally to the knowledge of any holder of a Navy bill, or to any perſon whom Mr. Giles informed as he did you?—Any holder of a Navy bill, who received for payment a draft upon Coutts, muſt certainly know who paid them, but perhaps he might be ignorant from whence the funds came; but any perſon to whom Mr. Giles communicated the information he did to me, was equally maſter of it as I was.

When you made this communication to Mr. Pitt, did you not conceive you was diſcharging your duty as Governor of the Bank, although not acting officially?—I had no commiſſion from the Bank, but I thought it a duty to the Public Mr. Pitt ſhould know it.

Was the Deputy Governor of the Bank preſent at this converſation with Mr. Pitt, or any other perſon?—I make no doubt the Deputy Governor was, though I do not abſolutely recollect the circumſtance, for I always avoided going alone to the Chancellor of the Exchequer when I was Governor of the Bank, leſt by failure of memory I might ever omit any part of the buſineſs I had to do.

Who was Deputy Governor at that time?—Mr. Samuel Thornton.

The

Mr. Raikes.

The further Examination of THOMAS RAIKES, Esq.—taken the 8th of May 1805.

When Mr. Giles informed you of the circumstance of the Treasurer of the Navy keeping his cash at a private Banker's, did he throw out any hint that such money was applied for the profit of any person?—No.

Did any such idea suggest itself to you, or did you at the time ever hear it, or know any thing of the matter?—I cannot say but I had some suspicion of it, but nobody ever told me, nor did any thing of the kind ever come to my knowledge.

Do you recollect stating any suspicion of that sort to Mr. Pitt, or throwing out any hint tending that way?—As I knew nothing of that kind, I had no right to throw out suspicions.

When did you first entertain such suspicions?—When Mr. Giles first mentioned it to me.

The Examination of SAMUEL THORNTON, Esq.—(a Member of the Committee) taken the 8th of May 1805.

Mr. Thornton.

DO you recollect applications made to the Bank by the house of Boyd, to make certain advances upon a loan or loans contracted for by that house in the years 1795 and 1796?—I would premise that the loan taken in November 1795, was taken by Messrs. Boyd and Company, and conjointly with Messrs. Robarts and Curtis, Goldsmid and others, from whom there was a joint application made to the Bank for advances on the said loan in February 1796, but owing to the then state of public credit, and the situation of the Bank with respect to its specie, the Directors thought it prudent to restrain their engagements as much as possible; and as a principal means of so doing, and from that cause only, as far as my recollection serves, they declined advancing the progressive payments of the loan for the service of that year.

Were any subsequent applications made by the Contractors in the same year, and of the same sort?—Two more applications were made, the first of them in May 1796, which was declined by the Bank on the grounds I have already mentioned; the next application was for an advance on a loan of seven millions and an half, which had been negociated in April 1796, for the express purpose of funding £.7,500,000. chiefly of Exchequer Bills, and partly Navy Bills, held by the Bank, and for the express purpose of relieving the Bank from its advances to Government, which at that time pressed heavily upon it; in consideration of the nature of this loan, and the comparative smallness of its amount, the Directors consented to advance the 3d, 4th, 5th, and 6th payments, requiring the Contractors to pay the seventh and last, which became due on the 26th of October 1796.

Were the difficulties of the Bank then, and the necessity they felt themselves under to narrow their discounts, owing in a great, or any degree, to the advances made to Government, and the failure on the part of Government to repay those advances at the periods stipulated?—It was the prevailing opinion among the Directors, that the cause mentioned was a principal occasion of their difficulties, to which however must be added, a general alarm that prevailed in the Country, from an apprehension of the attacks of the enemy.

Was the step taken by the Bank to narrow their discounts, with a view in any degree to check general speculations, or the speculations of any particular house?—I believe it was taken solely with the view to contract their own engagements; a house, supposed to be involved in hazardous speculation, never enjoys the same credit at the Bank as those who conduct their business in a regular way, but this circumstance would only restrain the advances of the Bank to that particular house.

Did

Mr. Thornton.

Did the houſe of Boyd enjoy as much of the confidence of the Bank at the time the applications made for the advances upon loans contracted for by them were made and refuſed, as any other houſe, and were they treated reſpecting their diſcounts with the ſame favour as any other houſe of the higheſt credit in London?—Except their engagements with the Public, Meſſrs. Boyd and Company had no engagements, that were known to the Bank, to be of a nature or extent that precluded them from receiving the ſame accommodation as other houſes of the firſt credit.

Did they in point of fact receive ſuch accommodation?—Except the advances on the Loan, they received all, or nearly all the accommodation they aſked for, to the beſt of my remembrance.

How long did that confidence in the houſe of Boyd, on the part of the Bank, and the accommodation conſequent upon it, continue?—Until a few months before their failure, at which time I was ſo convinced of their ultimate inſolvency, that I thought it my duty to appriſe the Chancellor of the Exchequer; and at the negociation of a public Loan, which I believe ſucceeded next to that of 1796, the Chancellor of the Exchequer, in my preſence, refuſed to admit Mr. Boyd and others concerned with him as bidders, which they had offered to become.

Could you by reference to any document, give the date of ſuch bidding?—I believe I could.

Was Mr. Boyd preſent?—He was not; but two Gentlemen offered a bidding for themſelves and him, and Mr. Boyd ſent printed circular letters, intimating, that ſuch bidding was to be conſidered as a continuation of his liſts for the Loan; one of which letters I ſaw.

Do you recollect the date of your communication to Mr. Pitt, of the opinion you had formed of the ultimate inſolvency of Boyd's houſe?—It was not long before their actual failure.

From the knowledge you had then obtained of the ſituation of the affairs of that houſe, do you ſuppoſe their ultimate inſolvency could have been preſumed from an inſpection of their affairs, and the knowledge of all their engagements, ſo early as the beginning of the year 1796?—I had no apprehenſion of their inſolvency in 1796, and drew the concluſion I mentioned in a former anſwer from the wants of his houſe, expreſſed to me by Mr. Boyd, and the very inadequate ſecurities he then had to offer; I never ſaw a ſtatement of his affairs till ſome time ſubſequent to his failure, and then only an abſtract, which does not enable me to give an opinion on the laſt queſtion.

Were the ſecurities of the Eaſt India Company negociable in the months of Auguſt, September, and October 1796?—The Bank diſcount only Bills that are payable within two months from the time at which they are offered; if the India Bills in the poſſeſſion of Meſſrs. Boyd and Company had a large time to run, I conceive there might be difficulty of getting advances on them at that period.

Do you apprehend houſes of the firſt credit could not by any means have converted them into caſh?—I think houſes, who had not before been under the neceſſity of raiſing large ſupplies, might have got ſuch accommodation.

Do Eaſt India Bills, of the nature of thoſe held by Meſſrs. Boyd, as far as the Committee have had any deſcription of them, bear intereſt?—The Bills drawn by the Preſidencies of India are frequently made payable at two periods, at the option of the Court of Directors; if diſcharged at the firſt period mentioned in the Bill, no intereſt is received; but if the later period of payment is choſen by the Directors, the Bills bear intereſt for the time the payment is ſo protracted.

Can information be obtained from any document in the hands of the Bank, of the drafts drawn by the Paymaſter of the Navy Pay Office during the months of Auguſt, September, and October 1796?—From the Bank Books, an account may be given of all payments made by them, but the drafts, which are the vouchers of ſuch payments, have always been returned to the Navy Pay Office, when the account has been liquidated.

Mr. Thornton.

Had you any reaſon to doubt the ſolvency of Meſſrs. Boyd's houſe between Auguſt and November 1796, when the advance of £. 40,000. appears to have been made to him by the Treaſurer of the Navy?—I had no other cauſe of doubt except the extent of their engagements.

Did ſuch doubts prevent them from receiving the uſual accommodation at the Bank, given to other houſes?—It certainly did not.

Could the repayment of the ſaid advance of £. 40,000. to the Public, under the circumſtance attending the ſame, as ſtated in evidence to the Committee, have been affected by the ſolvency or inſolvency of Meſſrs. Boyd and Company?—If the ſecurities were of the nature deſcribed excluſively, I think not.

Will you ſtate what you recollect to have been the diſcount upon the loan in the latter part of the year 1796?—I had the curioſity to advert yeſterday to Caſtine's Stock Paper, which is the beſt authority on thoſe ſubjects, and find, that on the firſt Loan for the ſervice of 1796, there is marked "No price," and in other places, "Nothing done;" the ſecond Loan of Seven millions and an half, is quoted there to be at a diſcount at from eight to nine per cent.

Suppoſing the contracts for the two Loans, then in progreſs of payment, had been diſſolved, muſt not the advance of price to be paid by the Public for any new Loan have at leaſt been equal to the diſcount on the Loan then exiſting?—I think there would have been great loſs and great difficulty in negociating a freſh Loan for the ſupplies of that year; but it muſt be a matter of doubt whether it would bear an exact proportion to the diſcount on the exiſting Loan, in the hands of neceſſitous people, who, from their ſituation, muſt preſs the ſale in an undue degree; I have no heſitation, however, to expreſs my opinion, the cancelling a contract for a Loan at that period of the year would have been as calamitous as it would have been unprecedented.

Had the failure of that Loan then actually taken place, would ſuch failure have tended materially to aggravate the difficulties you have ſtated at that time to exiſt in the money market of the country?—I think it would have ſhaken public credit, and have materially affected the money market.

In point of fact, do the Public receive any intereſt on the money iſſued from the Exchequer to the Bank for public ſervices, in the interval between the time it is ſo iſſued, and the time when it is drawn out of the Bank for ſuch ſervices?—The Bank is only a depoſitory for ſuch caſh as is brought there, which may be taken away at pleaſure, and therefore never allows intereſt.

Were the extent of the engagements of the houſe of Boyd, in 1796, ſufficient to cauſe any doubt in your mind of their ultimate ſolvency?—I had leſs doubt of their ultimate ſolvency than I ſhould have of many others under ſimilar circumſtances, from the known extent of the fortune of one of the partners; but no houſe, whoſe engagements embraced ſo large a ſphere as that of Boyd and Company, can, in my mind, be perfectly ſecure.

Did you at any time, ſtate any doubts of your own on that head, or converſe at all on the poſſibility of ſuch an event as did actually take place, namely, the failure of the houſe of Boyd, with the Bank Directors, or any of them, in the year 1796?—The comparative ſecurity of different commercial houſes, are always a ſubject of converſation at the Bank; but I do not remember any particular alluſion to the houſe of Boyd and Company at that time under conſideration.

Do you know what cauſes immediately led to the failure of that houſe?—I know only from report, that a large ſum, alledged to be their property, was retained at Paris; that Mr. Benfield was diſappointed of large remittances from India; beſides which, it has been ſaid, that they had unſucceſsful ſpeculations in the public Funds.

Was the Loan which was contracted for in April 1796, alſo contracted for conjointly by Meſſrs. Boyd and Company, Meſſrs. Robarts and Curtis, and Mr. Goldſmid?—It was.

When

When a Loan has been contracted for conjointly by different houſes, are they not all conjointly bound, by the contract entered into, to make the ſeveral payments on the Loan?—The engagement entered into, and ſigned, at the time of the contract, is merely to make the depoſit, for which I underſtand the parties to be conjointly engaged; but after the appropriation of different parts of the Loan to the reſpective ſubſcribers, I conſider each party to be engaged only for the ſum ſet againſt his name; and, in proof of my opinion, there have been inſtances of ſubſcribers forfeiting the early payments which they have made, in conſequence of their neglect to make thoſe which were to follow; and, I believe, in the laſt ſeſſion of Parliament, an Act paſſed to relieve a ſubſcriber who was under theſe circumſtances. *Mr. Thornton.*

The failure of any of the Contractors for that Loan, in making good any of the payments on his part of the Loan, would not then have been attended by ſetting aſide the contract for the whole Loan, but would have been attended by the forfeiture only of the ſeveral payments of the parts of the ſubſcription held by ſuch contractors?—I conceive it would have been a forfeiture only of the part held by Meſſrs. Boyd and Company themſelves as Principals, and as Agents for others, in which capacity I doubt not they acted; it is not to be preſumed that they would have forfeited the ſeven or eight payments which muſt have been made on the Loan antecedent to the periods ſpoken of, which muſt have been to the amount of 70 or 80 per cent. conſequently the amount of Loan held by them, as Principals and Agents, would have been brought to market, and ſold at any price, to ſuch perſons as could make the payment in which Boyd and Company had failed.

Do you know how much of the Loan was then actually held by the houſe of Boyd and Benfield, at the time the advance of £. 40,000 was made?—I conceive no perſon but themſelves can anſwer that queſtion; but the ſum of £. 40,000 would probably be equal to the payment on £. 400,000; it is however probable, from the extent of their tranſactions, that they held a greater ſum.

What would have been the probable effect in the money market at that period, if Meſſrs. Boyd had been obliged to ſell their Scrip at any price, for the purpoſe of making good their ſhare of the inſtalments then due?—I think it would have been very injurious to public credit.

Muſt it not have affected the other ſubſcribers to the Loan in making good their payments, by increaſing the then diſcount at which the Loan ſtood?—It would have leſſened their ability to make ſuch payments in the degree to which it prevented their ſelling their ſcrip.

In point of fact, might not conſiderable difficulty have been found in turning any large amount of ſcrip into money in the then ſtate of the market, except at a price extremely depreciated, even with reference to the previous exiſting diſcount?—I think it probable the diſcount would have been increaſed by the ſale of any ſuch quantity of ſcrip as that held by Boyd and Company; and much more ſo, if it had been ſuſpected they were under the neceſſity of making ſuch ſale.

Had it been ſuſpected that Meſſrs. Boyd were obliged to go into the market to make ſuch ſale on terms ſo diſadvantageous, might it not have had a tendency to bring other demands upon their houſe of a nature to produce their failure at that moment?—It probably might.

State the effect which you conceive the failure of the houſe of Meſſrs. Boyd, regard being had to the extent of their money tranſactions, would probably have had in the general ſtate of public credit at that moment?—The failure of any houſe of great commercial tranſactions would have been a public calamity at that period; but the tranſactions of Meſſrs. Boyd and Company being moſtly out of the kingdom, except in as much as they were Contractors for the Loan, and Agents to the Emperor of Germany for the advances made to him by this country, would not have had more effect if ſo much as the failure of other houſes of equal engagements.

Might not the failure of the houſe of Meſſrs. Boyd have involved other houſes of importance in this country, and ſome who were alſo ſubſcribers to the Loan?—They would

Mr. Thornton.

would have diſtreſſed ſuch houſes as had made advances, or, in the way of buſineſs, happened to be holders of their acceptances; but I meant in a former anſwer to imply, that the Manufacturers of this Country, and the Importers of Eaſt and Weſt India Produce, had not any great concerns with them.

The further Examination of SAMUEL THORNTON, Eſq:—taken the 10th of May 1805.

Do you know the date of the bankruptcy of the houſe of Boyd and Benfield?—I have in my hand an extract from the Gazette, by which it appears, that Walter Boyd, Paul Benfield, and James Drummond, were bankrupts the 25th of March 1800; their certificate was dated 20th of September 1800.

Do you recollect the date of the converſation you held with Mr. Pitt, wherein you informed him you were perſuaded that houſe would prove ultimately inſolvent, when, in conſequence of that converſation, he refuſed a bidding for the loan from parties with whom that houſe were avowedly joined in ſuch bidding?—By a reference to ſome documents ſince my laſt examination, I am enabled to aſcertain that it was ſubſequent to the month of July 1798, and I have reaſon to believe that the Gentlemen who tendered a bidding on their behalf, and were refuſed to be admitted as bidders, did it for the loan in the year 1799.

Were Boyd and Company contractors for any, or all the Loans made between the Loan of £.7,500,000, raiſed in Spring 1796, and the Loan to which you have laſt alluded?—Conjointly with other ſets of Gentlemen, I believe they were.

Was the Loan contracted for in April 1798 of £.17,000,000 taken by Meſſrs. Boyd, and did they fulfil their contracts for that Loan?—The contract for the Loans of 1798 were, to the beſt of my knowledge, punctually fulfilled; and I believe Boyd and Company to have been parties to ſuch contract.

Was the Loan of April 1798 a Loan by open competition?—To the beſt of my remembrance it was.

You have ſtated that the parties connected with Meſſrs. Boyd were refuſed permiſſion to become bidders for the Loan contracted for in June 1799 of £.15,500,000; can you recollect how long previous to that bidding you mentioned to the Chancellor of the Exchequer your ſuſpicions of the inſolvency of Boyd's houſe?—The ſituation of Meſſrs. Boyd and Company was made known to me in July 1798, in conſequence of an application to the Bank for extraordinary aſſiſtance, and ſome Gentlemen having been appointed to look into their affairs, as the aſſiſtance required was granted to them, ſome time muſt have intervened before I could have formed an opinion whether it would have been available or not: as ſoon as I was convinced that the aſſiſtance could not extricate them from their difficulties, I mentioned the circumſtance in a converſation to the Chancellor of the Exchequer, and on the bidding for the Loan in 1799, when two houſes, one of whom was that of Mr. Strange, the ſon-in-law of Mr. Dundas, offered a bidding, I thought it my duty, when appealed to by the Chancellor of the Exchequer for my opinion, to ſay that I thought the addition of that houſe, though then in credit, and the other houſe conjoined with them, did not give ſufficient ſolidity to the liſt; and the Deputy Governor of the Bank at that time agreeing in opinion with me, the parties were called into the room, and told by the Chancellor of the Exchequer they could not be admitted as bidders.

What was the interval, as near as you can recollect, between July 1798, when the application was made to the Bank by Meſſrs. Boyd for extraordinary aid, and that when you, upon enquiry, was of opinion that the aſſiſtance required could not extricate that houſe from its difficulties?—I think not leſs than four months; it might be more.

Had that period expired of four months, or more, before you expreſſed your ſuſpicions as above ſtated to the Chancellor of the Exchequer?—I wiſh it to be underſtood that this communication was not official, and as ſuch I have no memorandum of it; but I think that time muſt have expired, or more.

Did

Mr. Thornton.

Did the Bank, in point of fact, give any aid to the houſe of Meſſrs. Boyd during that period?—They did give aid to an extent, and upon ſecurities, by which I mean the perſonal ſecurity of others, who became reſponſible for them, much beyond its uſual way of buſineſs.

What was the general conduct of the Bank towards the houſe of Meſſrs. Boyd ſubſequent to that period, the expiration of the four months, or more, from July 1798?—The Bank's accommodation was granted to Meſſrs. Boyd and Company for two months at a time, and how often it was renewed I cannot poſſibly ſay by memory; but as the perſonal ſecurities were indiſputable, it may have happened that the accommodation was continued even beyond the time I and others had apprehenſions it would not be effectual.

What degree of general credit did the houſe of Meſſrs. Boyd ſtand in, in June 1799, when they were rejected as bidders for the Loan?—I think no mercantile houſe would have given them credit to any extent.

The further Examination of SAMUEL THORNTON, Eſq.—taken 27th May 1805.

Had £. 100,000. Scrip been brought into the market in the month of September 1796, would ſuch an addition to the Scrip then upon ſale have produced any, and what effect?—I think it would have increaſed the diſcount, which on the 5th of September I find to have been 15 and an half per Cent.; and the price of Exchequer Bills bearing 5 per Cent. intereſt, to have been at 9 and an half per Cent. diſcount: on theſe, or at about theſe terms, I ſuppoſe £ 100,000. might have been ſold.

The Examination of GEORGE BARCLAY, Eſq.—taken the 10th of May 1805.

Mr. Barclay.

DO you know of any inſtance, between Auguſt 1796 and January 1798, of any Victualling Bill which had been regularly accepted, and preſented for payment, not having been paid when ſo preſented for want of effects?—The caſe happened to me in an inſtance of my own.

State the caſe?—It was in a bill of £. 1,000, drawn from Martinique by Mr. Deſborough upon the Victualling Office, regularly accepted, and due the 18th February 1797, and paid without intereſt on the 1ſt of March, eleven days after it was due.

When it became due, was it preſented for payment, and if preſented, what anſwer?—I preſented it myſelf the day it became due at the Victualling Office, and I was told there were no effects, or to that purport, and that I muſt call again; I was told at the Victualling Office by the people there, that there were a great many bills in a ſimilar ſituation; cannot ſay who the individuals were that gave the anſwer.

Do you know of any Navy Bill due, not having been paid when preſented for payment within the period alluded to?—I cannot ſpeak from my own knowledge; I have not the leaſt doubt of the fact.

Did you call between the 18th of February and the 1ſt of March?—I ſent one of my Clerks two or three times, and received the ſame anſwer, till the 1ſt of March.

The Examination of ABRAHAM GOLDSMID, Eſq.—taken the 10th of May 1805.

Mr. Goldſmid.

WERE you one of the Contractors for the loan which was made in November 1795?—I think I was; I am almoſt ſure I was; but I cannot ſpeak poſitively.

Can you recollect the number of inſtalments, and the periods at which the inſtalments were to be paid?—Moſt aſſuredly not.

Mr. Goldsmid. Do you recollect what was the state of the money market in August 1796?—It is impossible to recollect exactly, but I think money was scarce all that year.

From your recollection of the scarcity of money at that period, do you conceive that Navy Bills, or the Acceptances of the East India Company to bills drawn upon them from their Presidencies abroad, were securities discountable, or on which money might have been obtained by pledging such securities?—Most assuredly not; I myself sold them at a large discount; with difficulty you could not get more than £. 1,000. or £. 2,000., but nothing large could be depended on; it was only chance, and not to be relied on in any large sum.

The Examination of GEORGE SWAFFIELD, Esq.—taken the 10th of May 1805.

Mr. G. Swaffield. WHAT are you?—Cashier of the Victualling in the Navy Pay Office.

Do you know anything of any bill accepted by the Commissioners of the Victualling Office, and presented for payment when due, not having been paid at the Office when so presented, between August 1796 and January 1798?—I do not recollect any such circumstance, if the bill was complete.

What is the meaning of the bill being "complete"?—That the bill might be accepted by the Board, but not assigned by them for want of money.

What is the meaning of "not assigned for want of money"?—The money not having been issued from the Exchequer to the Treasurer of the Navy for the payment of it.

On what head of account at the Bank would the assignment of a bill upon the Victualling Office be made?—On the head of Victualling.

Is that class or head of payment distinct from the Bill and Payment Office?—It is so distinct, that I have never any Cash at the Bank but under that head of Victualling.

Did it frequently happen that bills accepted were not assigned for want of money?—I have known many instances of it.

Did such instances occur frequently between the month of August 1796 and January 1798?—Most probably they did; I cannot pretend to say, without my books of accounts.

By reference to these books of accounts, can you discover what number of bills due, and presented, were not paid within the periods alluded to, because they had not been assigned for want of money?—No, I cannot myself, but I could learn it from the Victualling Board.

Do you apprehend it can be ascertained by reference to documents in the Victualling Office?—Certainly.

Would the assignment of accepted bills have been delayed, if a balance under that head of issue appeared in the books of the Commissioners of Victualling to be at that time in the Hands of the Treasurer of the Navy?—I believe not, that belongs to the Victualling Board.

Do you conceive the delay of assignments to have been occasioned by the delay of funds being issued from the Exchequer to the credit of the Treasurer of the Navy at the Bank, or by any circumstance in the mode of conducting the business in the Treasurer of the Navy's Office, after the funds had been so issued to him?—The delay is certainly for want of money being at the Bank in the Treasurer's Name for that or any purpose.

Who is the head Clerk of the Pay Branch in the Navy Pay Office?—John Swaffield, Deputy to the Paymaster.

By whom are the assignments made?—Of these bills that I pay, the assignments are made by three or more Commissioners of Victualling.

Has

Has the Treaſurer of the Navy anything to do with the making the aſſignment?— No. *Mr. G. Swaffield.*

Does not the Treaſurer of the Navy order the iſſue of the money when the aſſignments are made?—Whenever the Commiſſioners of Victualling aſſign bills for payment, they ſend a liſt of thoſe bills by way of advice, and that liſt is generally ſent to me, on which I apply for money to pay it.

Is ſuch liſt ſent previous to the aſſignment being made?—I cannot ſay poſitively, but my inſtructions are not to pay thoſe bills without firſt having the liſt.

Is the liſt ſubmitted to anybody before it comes to you?—Very rarely.

Is it ever, or has it ever been?—Not that I can recollect; thoſe liſts are generally ſent to me open by one of their Meſſengers, and frequently by one of their Clerks.

Do you ever recollect notice having been ſent to the Victualling Office not to make aſſignments of any liſt, or any bill or bills included in any liſt, or any Victualling Bill or Bills of any deſcription, till further order or communication?—I certainly never knew an inſtance of that kind, and I have been three or four and thirty years in my preſent ſituation; I have been ſixty years in all.

How are the Victualling Office informed of the balance of caſh in the Treaſurer's Hands, applicable to their department, ſo as to enable them to judge whether to aſſign, or not, bills that may be due?—As it is received by the Exchequer, it is or ought to be immediately certified to that Board by the Paymaſter.

Do you know whether ſuch certificates have, in point of fact, always been regularly made?—They have not been immediately made, becauſe the money has been iſſued from the Exchequer in Exchequer Bills; which bills muſt go to market before the Treaſurer is in poſſeſſion of the money.

Has the Treaſurer of the Navy any authority to iſſue orders to the Victualling Board?—I believe not.

Has the Treaſurer of the Navy any diſcretion as to what bills ſhall be aſſigned, or not, on him?—Certainly not; the money is entirely in the diſpoſition of the Commiſſioners of the Victualling.

Has he any other Duties than to pay the bills aſſigned on him, as far as the balance ſtanding in the Bank, under the Head of "Victualling," enables him to do?—No; except accounting for the money every fortnight.

The further Examination of GEORGE SWAFFIELD, Eſq.—taken 20th May 1805.

[Mr. Swaffield delivered in an Account of Money, &c. received and paid by the Treaſurer of the Navy, on the Head of—"Victualling;"—from the 1ſt to the 14th April 1805.]

The Examination of THOMAS RIPON, Eſq.—taken the 10th May 1805.

WHAT are you?—One of the Caſhiers of the Bank. *Mr. Ripon.*

What have you brought, in obedience to the order of the Committee?—An Extract from the books from the Bank of England, of all Drafts paid to the order of Alexander Trotter, Eſquire, as Paymaſter of the Navy Pay Office, dated in the months of Auguſt, September, and October 1796.

[Extract read.]

How many years was you Clerk in the Drawing Office at the Bank, where all drafts paſſed by the Navy Pay Office were paid?—From the year 1782 to 1803.

Do you believe that any drafts from the Paymaſter were, during that time, ever paid by the Bank, without ſuch drafts having expreſſed a ſervice on which they were drawn; and more particularly ſince the year 1786, when a regulation was made by law

Mr. Ripon. law on that ſubject?—I am clearly of opinion that there never were any, and particularly ſince the Act paſſed.

If there had, would you have known it?—They did not all paſs through my hands; ſuch a thing may have happened, as it was impoſſible that an account of that magnitude could have been conducted free from error; but they were never ſo paſſed, except in error.

Do you know, or have you heard from other Clerks in the Bank, of any inſtance in which ſuch drafts were paſſed without ſpecifying the ſervice?—I never recollect an inſtance myſelf, nor do I ever remember to have heard any report of ſuch a thing happening from any other Clerk.

Is it uſual in the Bank of England to deſtroy books and other vouchers when they become uſeleſs, and no longer neceſſary to be kept?—During my ſervice in the Bank, I recollect two inſtances which have occurred, when books and uſeleſs papers, or ſuch as may have been thought ſo, have either been ſold as waſte paper or burnt, to ſave them from the public eye.

Do you know the lateſt date of any papers ſo deſtroyed?—Books belonging to ſome of the departments have been deſtroyed on to the laſt ſeven years, or to the year 1798; others belonging to other departments or offices have been preſerved from the earlieſt period of the Bank; and ſuch books and papers only have been deſtroyed to a late period, as were thought of little or no importance; the motive for their being deſtroyed is for want of room.

What is the nature of the books deſtroyed?—Balance books, waſte ledgers, books which relate to bills diſcounted by the Bank, and a great variety of others which I cannot enumerate.

Is it not the duty of the Bank immediately to notify to the ſeveral Boards, viz. Navy Board, Victualling Board, Tranſport Board, and Sick and Hurt, the preciſe amount of all monies received from the Exchequer, for the ſervice of their reſpective departments, and placed in the books of the Bank to the credit of the Treaſurer of the Navy, ſubject to their aſſignments?—I never heard that it was uſual for the Bank to make any report of ſums placed to any account, in any other way than by inſerting in the Bank book or books belonging to ſuch accounts, the ſums paid to the credit of thoſe accounts from time to time.

How many heads of account were raiſed at the Bank, to the credit of the Treaſurer of the Navy, during the laſt Treaſurerſhip of Lord Melville?—The Right honourable Henry Dundas Act of Parliament New Account, which commenced the 13th of January 1786, beſides which, there was a ſub-account, Dundas and Swaffield, for the Victualling Branch; that is all I recollect.

Was the money iſſued during that Treaſurerſhip from the Exchequer, paid all into the Act of Parliament New Account, or any part of it to the credit of Dundas and Swaffield, or others?—Money iſſued by the Treaſury to the Treaſurer of the Navy did paſs to the account of the Treaſurer of the Navy, and was afterwards diſpoſed of by drafts in favour of the other branches of ſervice, and not in the firſt inſtance to the account of Dundas and Swaffield, or others, as far as I know.

Were there in point of fact, any accounts raiſed at the Bank during that Treaſurerſhip, diſtinguiſhed by the title of Navy Branch, Pay Branch, Victualling, Tranſport, Sick and Hurt, into which particular iſſues of money were paid, deſtined to thoſe particular ſervices, and out of which particularly all drafts, ſpecifying ſuch particular ſervices, were particularly and diſtinctly paid?—No accounts were ever raiſed at the Bank under theſe titles, during that Treaſurerſhip.

Are any ſuch accounts now raiſed?—None at this time are diſtinguiſhed by thoſe titles.

How are the Treaſurer's accounts now diſtinguiſhed?—The preſent Treaſurer's account was opened in the name of The Right Honourable George Canning; there are four ſub-accounts in the Bank; namely, James Slade, John Davies, George Swaffield, and John Swaffield.

Give

Give the form by which money is paſſed from the account of the Treaſurer of the Navy to the account of the Sub-Accomptants?— *Mr. Ripon.*

" N° 26. London, Navy Pay Office, Auguſt 3d 1803.

" To the Caſhiers of the Bank of England.

" Write off from my Bank Book, to the account of James Slade, " Eſquire, the ſum of Eight thouſand pounds.

" For the Right Hon^ble Geo. Tierney.

" £. 8,000. o. o. per C^r

" *W. A. Latham.*"

C^a *James Slade.*

The Examination of JOHN SPOTTISWOODE, Eſq.— taken the 11th of May 1805.

WERE you in partnerſhip with your late Father?—Yes. *Mr. Spottiſwoode*

Do you recollect any thing relating to the inſtrument in your hand?—I recollect the preparation of it, and being witneſs to Mr. Trotter's ſignature.

Were you concerned for Lord Melville, as well as Mr. Trotter, in framing that inſtrument?—The inſtrument was prepared by the deſire of Mr. Trotter, and I conceive the expence of it was paid one-half by each party, but I do not think there was any communication between Lord Melville and us on this ſubject.

Were you in the habit of doing buſineſs for Lord Melville?—Yes.

Who gave the inſtructions for the inſtrument?—Mr. Trotter.

Who ſettled it?—It was given into Mr. Trotter's hands, as far as I recollect.

Was any Counſel applied to?—None, I believe.

Is the clauſe to cancel and deſtroy vouchers a uſual clauſe in inſtruments of this nature?—I do not recollect any ſuch clauſe in any Releaſe which I have ſeen, but I have had very little opportunity of ſeeing Releaſes of this nature.

Do you recollect any particular inſtructions relative to that clauſe?—No.

Do you know at whoſe ſuggeſtion it was inſerted?—No.

Were you preſent always when inſtructions were given relative to this inſtrument?—I do not recollect, but I rather believe not.

The Examination of DAVID ROBERTSON, Eſq.— taken 11th May 1805.

WERE you in partnerſhip with the late Mr. Spottiſwoode?—I was. *Mr. Robertſon.*

How many years have you been in buſineſs?—Seventeen years his Clerk; and Partner about two years before he died.

Do you know any thing of the inſtrument in your hand?—I have ſome recollection of it.

Do you recollect inſtructions being given for the preparation of that inſtrument?—No.

Mr. Robertſon.

Do you know if that inſtrument was ever referred to Counſel?—Not to my knowledge.

Is the clauſe to cancel and deſtroy, uſual in inſtruments of that nature?—I do not know that it is.

Did you ever ſee it inſerted in inſtruments of that nature before?—I am not aware that I have.

Is this an inſtrument in the Scotch form?—It has the forms that are neceſſary in both Countries.

Does ſuch a clauſe occur in Scotch inſtruments of releaſe?—I do not think that it does; I do not know that the clauſes of Scotch releaſes are of a fixed nature.

Have you been in the cuſtom of ſeeing Scotch inſtruments of releaſes?—They occur from time to time, but not very frequently here.

In any Scotch inſtrument of the ſame kind you have ſeen, did you ever ſee ſuch a clauſe?—I cannot venture to ſay whether I have or have not.

Did you ever draw a Scotch inſtrument of releaſe?—Yes.

In ſuch draft did you ever inſert ſuch a clauſe?—Not that I recollect; in general releaſes of accounts betwixt Landlord and Steward in Scotland, it is the uſual practice for the Steward to deliver up the vouchers when the releaſes are ſigned.

Is it uſual to deliver up the account books alſo?—I believe not.

The Examination of the Right Honourable Lord HARROWBY;—taken the 11th of May 1805.

Lord *Harrowby.*

WHEN did your Lordſhip become Treaſurer of the Navy?—In June or July 1800.

ON coming into office, or at any time after, did you diſcover that irregularities in the payment of public money had taken place in that office, and were then practiſed?—As this office was regulated by a variety of Acts of Parliament which had been brought in by my immediate Predeceſſor, and, as I had been myſelf a Member of the Committee of the Houſe of Commons, appointed in 1797 to make enquiries reſpecting various Public Offices, which Committee had not diſcovered or reported any irregularity in the conduct of that particular office, I had no reaſon whatever to ſuppoſe that any irregularities exiſted; at a ſubſequent period, but at what period I am at preſent unable to recollect, the particular practice to which I imagine the queſtion alludes was brought to my notice.

In what manner was your notice called to that practice?—I really cannot at this diſtance of time ſtate with any accuracy.

Will you be ſo good as to ſtate the practice?—The practice, as I underſtood it, was this: inſtead of drawing money out of the Bank for each individual payment, or drawing it into the hands of the Caſhiers to be placed in the iron cheſt, or to be ſent to the Clerks of the Out-Ports, to be paid afterwards to ſuch perſons as had demands for Naval Service, ſums of money were drawn by the Paymaſter from the Bank to the houſe of Meſſrs. Coutts, day by day, or more frequently, as they were likely to be wanted, and were diſtributed from the houſe of Meſſrs. Coutts by the orders of Mr. Trotter, either to the different Caſhiers, or to the different individuals to whom money was due.

Did you underſtand the practice to have prevailed long?—When I firſt expreſſed ſome doubts concerning it, I was informed that the practice had began in 1786; as I had learnt that the Act of 1785 had not been carried fully into execution till the beginning of the ſubſequent year, I imagined that the practice above-mentioned was in fact coeval with the Act itſelf, and I did not know till I was informed by the Naval Commiſſioners, that any period had exiſted, however ſhort, between the execution of that Act and the commencement of the practice.

Had

Had the practice continued, without interruption, from the period of January 1786 to the period of your diſcovery of it?—I know nothing to the contrary. Lord *Harrowby.*

Did the practice appear to you irregular, and contrary to law?—As the practice of drawing money from the Bank into the hands of the different Caſhiers, for the purpoſe of ſubſequent diſtribution, had been ſtated by the Commiſſioners of Enquiry in 1782 to be abſolutely neceſſary, which practice was perhaps hardly juſtifiable according to the ſtrict letter of the Act that was paſſed purſuant to their ſuggeſtions, and which practice, nevertheleſs, it was impoſſible to ſuppoſe that Act was intended to prohibit, it did not immediately appear to me that the practice of drawing money out of the Bank into the hands of a private Banker, if carried on *bonâ fide* for the ſame purpoſes of official convenience, and for thoſe only, was neceſſarily illegal or unjuſtifiable; I felt it however to be a conſiderable objection to the practice, that it was in fact a ſubſtitution by the authority of the Treaſurer of the Navy, for however ſhort a time, of the ſecurity of a private banking-houſe, however reſpectable, in the room of the ſecurity of the Bank, or of the Clerks of his own office; and I was ſenſible that this practice, in common with that of placing ſums of money in the hands of the Caſhiers, or of the Clerks at the Out-ports, or even in the iron cheſt of the office, was in ſome degree liable to abuſe, undoubtedly in a greater degree than the practices laſt referred to.

Did you diſcover that abuſe had ariſen out of this practice?—I did not.

Were you ever informed, or had you ever reaſon to believe that the public money had, in conſequence of this practice, been uſed to purpoſes of private emolument?—I was undoubtedly aware that the habitual paſſage of conſiderable ſums through the hands of a private Banker, for however ſhort a time each particular ſum might remain upon his books, muſt be ſome advantage to the general concerns of the houſe, but I had no reaſon whatever to ſuſpect, nor did I in fact ſuſpect that any ſums of money, after being drawn by Mr. Trotter from the Bank, for Naval Services, and placed in the hands of Meſſrs. Coutts, were ſubſequently drawn from that houſe for any purpoſes whatſoever, except the Naval Services for which they were originally drawn.

Did you ever communicate to the preſent Chancellor of the Exchequer the irregularity you had diſcovered?—It is difficult for me, at this diſtance of time, to recollect every incidental converſation I may have had with the Chancellor of the Exchequer; the only converſation which I recollect having had with him on that ſubject, while I was in office, was, I believe, a ſhort time before or after my viſit to the Bank, which was ſubſequent to Mr. Pitt's leaving office, and the object of which is ſtated in my Evidence before the Commiſſioners of Naval Enquiry; the ſteps I did take will appear in that Evidence, to which I beg leave to refer.

Do you recollect the terms, or the ſubſtance of the converſation that paſſed between you and Mr. Pitt?—I only recollect very generally, that I mentioned to him the nature of the practice, with the reaſons which led me to believe it to be irregular, and that I ſtated my intention of changing it; and as far as I can remember, Mr. Pitt appeared to agree with me in opinion, that it was deſirable it ſhould be changed. I had a ſubſequent converſation with Mr. Pitt, when we were both out of office, in the Autumn 1802; the only thing I recollect that the name of Mr. Coutts Trotter occurred in that converſation, and that I mentioned to Mr. Pitt that I thought it not improbable that either the circumſtance of the Naval Money paſſing in part through the hands of the houſe of Coutts, to which I found that he belonged, might have led to his introduction into that houſe, or that the circumſtance of his being a Partner in it might have led to the ſelection of that houſe for that purpoſe; I meant this with a reference to advantage derived to the general concerns of a Banking Houſe neceſſarily ariſing from the nature of their buſineſs, however cautiouſly conducted, and not from having any reaſon to believe that the Naval Money was uſed for the benefit of Mr. Alexander Trotter; I had the leſs reaſon to ſuſpect it, as his ſalary had been increaſed, I think, in May 1800 from £. 500 a year to £. 800, on account of its inadequacy to the importance of his office.

The

The Examination of JOHN SWAFFIELD, Esq.—taken the 13th May 1805.

Mr. J. Swaffield.

WHAT are you?—I am Deputy Paymaſter of the Navy.

Have you the ſuperintendance of the Pay Branch of the Navy?—Yes.

Are you at all times acquainted with the ſtate of the balances in the Bank, or in the hands of the Paymaſter, applicable to that particular branch?—I know monthly the ſtate of the Bank balance.

Could any ſum of money be diverted from the ſervice of the Pay Branch, without ſuch circumſtance coming to your knowledge?—I do not know of any thing further than that I receive occaſionally from the Paymaſter the ſums neceſſary for carrying on the ſervice of the Pay Branch.

Do you officially, and at ſtated periods, check the expenditure in that branch, with the monthly returns of what are called the Bank Balances, applicable to that Branch?—I make out monthly, what we call a Balance Sheet, which ſhews the receipts and payments of the Pay Branch, and the balances remaining in each perſon's hands officially.

Did it ever occur in the courſe of your experience, that what is called the Bank Balance, proved leſs than could be accounted for by the expenditure in the Pay Branch?—Not to my knowledge.

Could ſuch a circumſtance have taken place without your knowledge, unleſs a falſe return had been made by ſome perſon in ſome Department?—I had no knowledge actually of the Bank Balance.

Did you not receive, and have you not before ſtated, that you did receive official and periodical returns of the ſtate of ſuch balance?—I mean to ſay, that I call upon the Paymaſter to know what ſums have been received from the Exchequer for the month for which we are making up the accounts; then I ſtate my receipts and payments, and likewiſe the receipts and payments at the out-ports, by which I know what money has been iſſued from the Bank for the Pay Branch; and, ſtating each ſeparate balance with the Chief Clerk of all the ports, it appears what the Bank Balance ſhould be.

Are you acquainted alſo officially, and periodically, with the iſſues from the Exchequer to the Bank?—That is taken into our monthly certificate.

In point of fact, then, the balance paper ought to exhibit an accurate account of money iſſued from the Exchequer to the Bank on account of the Pay Branch, of money iſſued from the Bank on the ſame account, and of the expenditure of ſuch money?—Yes; it ſhould.

Are the balance papers, or copies of them preſerved?—I do not know.

To whom do you deliver the balance papers?—To the Paymaſter.

How long have you been in the ſituation you now fill?—From about July 1797.

During the period you have held ſuch ſituation, has it come to your knowledge in any way, that money, applicable to the Pay Branch of the Navy, has been diverted by any perſon to any other purpoſe whatever?—Not to my knowledge.

Have any irregular payments been made by any perſon to the Pay Branch, which might lead you to ſuppoſe that ſuch circumſtance had taken place?—I believe not.

Could ſuch payments have been made without your knowledge?—No.

Has any money been received, at any time during your office, for the Pay Branch, except from the Bank?—I do not recollect any.

Have you at any time received from any body, any particular or extraordinary inſtructions for framing your Balance Sheet?—No.

Who

Who was your Predeceſſor in office?—Mr. William Taylor. *Mr. J. Swaffield.*

Where does he live?—Between Deal and Dover.

Have you the copies of the Balance Sheet ſince you came into office?—I could make out a Balance Sheet for any month during that period.

The further Examination of JOHN SWAFFIELD, Eſq.—taken the 23d of May 1805.

Explain the entry from the Paper in your hand, being an Account of the Receipts and Payments between the 1ſt and 31ſt of January 1798, in the Treaſurerſhip of the Right Honourable Henry Dundas; viz. of "Transfer to the Victualling Branch," to replace the like ſum transferred from thence to "Wages" in March 1797, of £. 8,995. 13. 6.; does the word "Wages" in that entry mean Pay Branch?—Yes, it does.

By whoſe order was the original transfer from the Pay Branch to the Victualling Branch made?—I do not know.

The further Examination of JOHN SWAFFIELD, Eſq.—taken 24th May 1805.

What have you in your hand?—The Certificate Book, from the 1ſt to the 31ſt of March 1797.

[Book produced.]

The Examination of JAMES DRUMMOND, Eſq.—taken the 13th of May 1805.

WERE you Partner in the firm of Boyd and Benfield?—I was, but not preciſely on the ſame footing as the other Partners; the houſe of Boyd and Benfield was eſtabliſhed in the month of March 1793. I became concerned with them on the 1ſt of January 1794, and was announced to the Correſpondents of the Houſe as a Partner, but as between ourſelves it was agreed, in conſideration of my ſhare of the profits being comparatively ſmall, that I ſhould be exempted from any participation of loſs in the years in which a loſs might occur, and alſo from any contribution towards the capital, I retired from the houſe on the 31ſt of December 1798, in conſequence of previous notice given by me to that effect early in that year. I never ſigned, or was required to ſign, their contract of partnerſhip. *Mr. Drummond.*

During the time that you were a partner, did you take any active part in the concerns of the houſe, by perſonal attendance to the buſineſs carried on?—I did, but chiefly under the direction of Mr. Boyd.

Do you recollect the circumſtances relative to the Loan negociated in November 1795, at what periods the ſeveral inſtalments to be made on that Loan were contracted for to be paid?—I recollect that a Loan was made in the month of December 1795, which included a ſum of £. 4,600,000, lent to the Emperor of Germany, for whom the houſe of Boyd, Benfield, and Company, were Agents; the further ſum for the ſervice of this Country, I believe, was £. 18,000,000; the periods of inſtalments it is impoſſible for me to ſtate from memory, but they were publicly known.

Mr. Drummond.

Was the houſe of Boyd and Benfield joint Contractors for that Loan?—They were.

Do you recollect any difficulty, from the ſtate of the money market at any period before the laſt inſtalment was made, of completing the payment of any inſtalment of that Loan?—I do not.

Do you know of any application made to Government for aſſiſtance, in order to enable the houſe of Boyd and Benfield to complete any inſtalment upon that Loan?—I do not.

Were you in the habit of communicating with Mr. Boyd relative to the engagements of the Houſe?—Certainly, relative to all the affairs of the houſe in general; but I cannot know whether Mr. Boyd communicated to me every thing that paſſed between him and other perſons.

Do you know of any ſale of Scrip, or any endeavour to ſell Scrip, in the months of Auguſt, September, and October 1796, for the purpoſe of furniſhing money to complete any inſtalment that might fall due upon the Loan of December 1795, within that period?—I cannot ſpeak with certainty as to the particular period from memory, but the houſe being in the habit of holding conſiderable ſums of Scrip, it is extremely probable that they may have ſold a part of that Scrip for the purpoſe of completing the payments on the remainder.

Do you recollect any ſale of Navy Bills, or Bills accepted by the Eaſt India Company from their Preſidencies abroad, or any attempt to make ſuch ſale, in the months of Auguſt, September, and October 1796, for the purpoſe of completing any inſtalment upon the Loan of December 1795, which might become due within that period?—I do not recollect any ſuch ſales for that purpoſe, but it is impoſſible for me to ſtate from memory the various and large tranſactions of that Houſe; they will all be ſeen, I have no doubt, in the books and papers of the houſe.

In whoſe hands are thoſe books and papers?—They are in the cuſtody of the perſon or perſons appointed by the Crown, under a writ of Extent againſt the Houſe: I believe they are at preſent in the ſtrong room of the late houſe of Strange and Company, Bankers in New Bond-ſtreet, who were appointed receivers by the Crown, with the conſent and concurrence, I believe, of the Aſſignees.

Do you recollect, in point of fact, any Navy Bills, or any Bills accepted by the Eaſt India Company, having been ſold by the houſe of Boyd and Benfield about the period alluded to, in Autumn 1796?—I have no particular recollection.

Do you recollect any inſtance, during the months of Auguſt, September, and October 1796, of any Navy Bills, or Bills accepted by the Eaſt India Company, having been either diſcounted, or attempted to be diſcounted, without ſucceſs, by the Houſe of Boyd and Benfield?—I have no recollection whatever of any ſuch circumſtance.

From your recollection of the ſtate of the money market during thoſe months, and from your recollection of the extenſive concerns of the houſe of Boyd and Benfield, do you think that had any ſuch attempt been made to diſcount Navy Bills, or Bills accepted by the Eaſt India Company, in the hands of the houſe of Boyd and Benfield, that ſuch diſcount could have been obtained?—I preſume that ſuch diſcount could have been obtained by the houſe of Boyd and Benfield at that period, with as much facility as by any other houſe of buſineſs in the City of London; but on recollection, I believe that it was early in the year 1796 that the Bank of England came to a reſolution conſiderably to narrow their diſcounts, notwithſtanding any ideas they might have entertained of the ſolidity of the paper offered them.

Were there, in the firm of the houſe of Boyd and Benfield, any other partners at that time beſides Mr. Boyd, Mr. Benfield, and yourſelf?—No others.

Did you never hear that Mr. M'Dowall was a partner in the houſe?—Undoubtedly not; this is the firſt time I have heard ſuch an idea mentioned.

Did

Did you ever ſee the bond which was ſigned by the different Partners in the houſe of Boyd and Benfield, giving ſecurity to Government for the completion of the contract entered into by Mr. Boyd, for the remittance of £. 50,000. to the Eaſt Indies on account of Government, to which bond Mr. M^cDowall's name, and the names of two other Gentlemen, appear annexed to that bond, as partners in the houſe of Boyd and Benfield?—I do not recollect having ſigned myſelf any ſuch bond jointly with Mr. M^cDowall. *Mr. Drummond.*

Who kept the caſh-book of Boyd and Benfield, or the account of caſh, receipts, and payments?—Mr. Henry Libotton, a Clerk in the houſe.

Under whoſe direction was the caſh account kept?—Mr. Boyd's; Mr. Libotton daily balanced the caſh, and made his reports to Mr. Boyd.

Could money be advanced to the houſe, or raiſed from ſources with which you were not acquainted?—It might poſſibly, and having no particular charge of the caſh-book, I did not frequently attend to that department of the houſe.

Was the making proviſion for the payment of the inſtalments on any particular Loan to Government more particularly under Mr. Boyd's direction, or that of you?—I have already ſtated, that the caſh affairs of the houſe were more particularly under the direction of Mr. Boyd.

Was Mr. Walter Boyd the younger in the partnerſhip of Boyd and Benfield?—He was not; I have heard him ſay, that Mr. Benfield had propoſed to him to become a partner, but that he had declined it. He was, I believe, an acting partner in Mr. Boyd's houſe at Paris, before the Revolution.

Have you any knowledge of any agreement made by Mr. Benfield, for any purchaſe of any eſtate in or about Shafteſbury, in July 1796?—I have no knowledge whatever of Mr. Benfield's private or ſeparate tranſactions; during the whole courſe of our partnerſhip, I ſeldom had any communication with Mr. Benfield on any ſubject of buſineſs whatever.

Do you happen to know who was Mr. Benfield's Solicitor at that time?—Mr. Benfield has employed at various times ſo many different Solicitors, that I do not know with certainty who was his Solicitor for Shafteſbury; but I believe Mr. Lloyd, in Bedford-row.

Do you know whether Mr. Boyd was choſen to ſerve in Parliament at the general election in the ſummer 1796?—He was.

For what place?—For Shafteſbury.

You have ſtated, that you had not the particular care of the caſh in the houſe of Boyd, nor of courſe of the caſh-book; did you however, at ſtated times, or frequently, review the caſh-book, and take notice of the ſtate of the caſh?—I have frequently looked into the caſh-book, and taken notice of the ſtate of the caſh, but not at any ſtated periods.

Were all caſh tranſactions of every deſcription, regarding the firm, entered in that book?—I believe they were.

Were all Loans to and from the houſe entered there?—I believe they were.

Should you have deemed it a deviation from the courſe of buſineſs, if any Loan had been made for the benefit of the houſe, and not regularly entered there?—I ſhould certainly have deemed it a deviation from the regular and eſtabliſhed practice of all merchants.

Do you recollect, during the months of Auguſt, September, or October 1796, any entry of a Loan for £.40,000 from Government from Lord Melville, then Mr. Dundas, from Mr. Long, or anonymous?—I do not recollect any ſuch entry, or any ſuch Loan, being received at the houſe; but I have no doubt that if a ſum of £.40,000 was received by the houſe, it muſt appear in the books of the houſe.

Did

Mr. Drummond

Did Mr. Boyd communicate with you fully and freely on the concerns of the houſe, ſtating, at all times, ſuch difficulties as may reaſonably be ſuppoſed muſt occur at times in the management of all extenſive concerns?—Mr. Boyd was daily in the habit of communicating with me, or rather, I was in the habit of communicating with him concerning the affairs of the houſe; but whether Mr. Boyd communicated fully and freely every thing he new, it was impoſſible for me to ſay.

Did he tell you at any time, to the beſt of your recollection, during the months of Auguſt, September, or October 1796, that unleſs aſſiſtance could be obtained from ſome quarter for the payment of inſtalments due to Government, a failure was to be apprehended?—I recollect that about the month of October 1796, the houſe, generally ſpeaking, was in difficulties, very large ſums being due to it by various Correſpondents; but I do not recollect any particular difficulty with reſpect to any inſtalments due to Government.

Could ſuch preſſing difficulty, as before ſtated, have ariſen without your knowledge?—I do not conceive it poſſible any particular difficulty could have exiſted with regard to the inſtalment of a Loan, becauſe it was at all times in the power of the houſe to have ſold the Scrip upon which ſuch inſtalment might have been due; it might indeed, in particular circumſtances, not be convenient to do ſo, on account of the great loſs that would be ſuſtained.

Do you recollect a ſituation of the houſe in which their public ſecurities would not fetch any price; and, on account of ſuch circumſtance, a failure was to be apprehended during the months mentioned?—I do not recollect any period, at any time whatever, when public ſecurities could not be ſold at a greater or leſs diſcount.

Have you any recollection of the ſale, or offer to ſell, of any public ſecurities or ſcrip by that houſe, during the ſame period?—I have no doubt that about that period, ſales of public ſecurities muſt have been made by the houſe; but with reſpect to the particular ſums, or ſecurities ſold, I can only refer to the books of the houſe, it being impoſſible for me to ſtate ſuch tranſactions from memory.

Who had the cuſtody of the ſecurities, bills, and other marketable papers, belonging to the houſe?—They were kept in a drawer, of which Mr. Boyd had a key, and I alſo had one.

Could any quantity of ſuch paper have been withdrawn from ſuch drawer, for any length of time, without your knowledge or obſervation?—Theſe ſecurities were daily given out, either by Mr. Boyd or by myſelf, as either of us happened to be preſent when they were wanted, for the purpoſes either of ſale, diſcount, or to receive the payment on ſuch as had become due.

Was there not an account kept of the contents of the drawer?—There was no particular account kept of the contents of the drawer, other than that all remittances and ſecurities were uſually entered in the bill books, and when delivered to the Caſhier for the purpoſes before ſtated, it was his duty to mark them off in thoſe books; but bills were frequently taken out for the purpoſe of being diſcounted when diſcount could not be regularly obtained, or when only temporary Loans could be had on the ſecurity of the bills, in which caſe it is poſſible no ſuch entry may have been made; the bills then ought to have been returned to the drawer.

Do you recollect the abſence of any Eaſt India Company bills, or Navy bills, from the drawer, to the amount of £.40,000, or thereabouts, without your knowing for what purpoſe they had been uſed?—I do not recollect any ſuch circumſtance, but I have no doubt that if any ſuch tranſactions took place, they would appear in the books of the houſe.

Did Mr. Boyd ever inform you he had pledged ſecurities to ſuch an amount, for aſſiſtance to make good an inſtalment upon Loan?—I do not recollect that he did.

Have you any reaſon to believe ſuch pledge was ever made by the houſe for ſuch purpoſe?—I have not.

In

In the event of any Bills being taken from the drawer, and pledged to any party who lent money upon them, ſuch party having received the payment of theſe Bills when due, and diſcharged the debt due to himſelf from their produce, how would the entry reſpecting ſuch tranſaction have been made in the books of Boyd and Company?—I preſume that the perſon would have been made debtor to caſh to the account to which the bills or ſecurities referred or belonged. *Mr. Drummond.*

Would not ſuch Bills have been marked off in the bill-book as liquidated or paid?—They would, if the Caſhier did his duty, although I had one key of the drawer which contained thoſe bills. Mr. Boyd had complete and entire confidence in Mr. Libotton, and I delivered any ſecurities to him that the drawer contained without heſitation, and without taking any note whatever of the bills ſo given out. The confidence of Mr. Benfield in Mr. Libotton was, if poſſible, ſtill more entire; he propoſed about the latter end of the year 1796, or the beginning of the year 1797, that Mr. Libotton ſhould become a partner in the houſe, to which I objected, and of courſe it did not take place.

Were bills and ſecurities to the amount of £. 41,000. ſo marked off on or about the month of October 1796; or was an entry made of the nature you have deſcribed in a former anſwer?—I have already ſtated, that I have no particular recollection of the bills which appear to be alluded to in that queſtion; but I have no doubt, that if ſuch bills were in poſſeſſion of the houſe, or had been either ſold or diſcounted by the houſe, they will appear to have been marked off in the bill-book.

Do you think that bills accepted by the Eaſt India Company, ſome of which had twelve and fifteen months to run, and Navy Bills, could have been diſcounted in the Autumn of 1796?—I do not believe they could have been diſcounted of ſuch long dates; but if it were legal to ſell ſuch bills, I have no doubt but it might have been practicable to ſell them.

Did Mr. Boyd ever mention to you, that in the Autumn of 1796, he had converſed with Lord Melville, or the Chancellor of the Exchequer, reſpecting any aſſiſtance to be furniſhed to him by Government, in lieu of ſecurities which he was to furniſh for that purpoſe?—I do not recollect that he did.

Had you yourſelf any converſation of the ſame nature with either of the abovenamed perſons?—I had not the honour of being at all known either to Mr. Pitt or Lord Melville; I do not recollect ever having been in Mr. Pitt's preſence on any occaſion whatever, or ever been in Lord Melville's preſence ſince the houſe of Boyd, Benfield, and Company, were in exiſtence.

You have ſtated, that you did not ſign the contract of partnerſhip with Mr. Boyd and Benfield; did you not conſider, that the not having ſo done, would exempt you from any of the legal conſequences of their failure?—I believe it would have exempted me, had the eſtabliſhment been in any foreign country, for inſtance, in Holland or in France, where ſuch limited partnerſhips are not uncommon; but I have been adviſed or informed, that according to the laws of this country, any perſon who is held out to the Public as a partner, or who ſecretly participates in the profit, is liable to the creditors of the houſe, although, as between ourſelves, I conſidered I was not liable to any loſs; I thought ſo at the time, but I conſidered the fortune of Mr. Benfield and of Mr. Boyd (as repreſented to me by Mr. Boyd) to be ſuch as would place me above all riſk.

Did you conſider yourſelf as partner at all, not having ſigned the contract of partnerſhip?—I conſidered myſelf liable as a partner to the Public, but not bound by any particular ſtipulation which might have been entered into by Mr. Boyd and Mr. Benfield, in their contract together.

What do you mean by ſtating, that you acted chiefly under the direction of Mr. Boyd?—I mean, that my concern in the houſe being comparatively very ſmall, it would not have been becoming in me to aſſume much conſequence from it.

Did you follow Mr. Boyd's directions in all caſes reſpecting the concerns of the houſe?—Generally ſpeaking I certainly did not, however, without expreſſing my own opinion.

Mr. Drummond. Do you believe now that Mr. Boyd communicated to you all the money tranſactions of the houſe?—I have no reaſon to think that he withheld from me any knowledge of the money tranſactions in general.

Then you cannot take upon yourſelf to ſay, that he did communicate to you all the money tranſactions of the houſe?—I cannot poſitively ſay ſo, and certainly not in all the detail.

You have ſtated, that Mr. Boyd had entire confidence in Mr. Libotton, the Caſhier; had you the ſame degree of confidence in Mr. Libotton?—I had no reaſon to doubt his honeſty, nor have I now, although my opinion in other reſpects was not altogether ſo partial as that of Mr. Boyd and Mr. Benfield appeared to be.

The further Examination of JAMES DRUMMOND, Eſq. taken 15th May 1805.

Is that book in your hand the caſh-book of Auguſt 1798, of Boyd and Benfield?—Yes.

Can you point out in the books before you, the entry of the ſum advanced to Mr. Boyd of £. 40,000. in the year 1796, by Lord Melville, or anonymous, which you may conclude to have been ſuch advance upon the ſecurity of Eaſt India Company bills and other public ſecurities?—It appears by an entry in the Caſh-Book of 9th September 1796, that bills to the amount of £. 11,828. 11 *s.* 9 *d.* on the Eaſt India Company; to the amount of £. 5,041. 1*s.* 8*d.* on the Treaſury; a further ſum of £. 11,000. on the Treaſury; and £. 12,834. 8*s.* 2 *d.* on the Victualling Office, making together the Sum of £. 40,704. 1*s.* 7*d.* were delivered to Mr. Boyd to diſcount, or raiſe money upon them; that Mr. Boyd accordingly paid to the houſe on account thereof £. 30,000. on the 9th day of September aforeſaid, and a further ſum of £. 10,000. on the following day. I wiſh to ſtate in explanation of my evidence on a former day, that in the firſt part of my examination, my mind bore upon an earlier period than I now perceive the queſtion applies to. I was aſked concerning the Loan contracted for in December 1795: My anſwer referred to the preceding Loan for the ſervice of the year 1795, in which the Imperial Loan of £. 4,600,000. was included; the Loan contracted for in November or December 1795, conſiſted only of £. 18,000,000. and did not include any Loan to the Emperor. About the 15th of April following, a further Loan of ſeven millions and an half was raiſed for the ſervice of the year 1796; this firſt erroneous impreſſion ran through other parts of my evidence. I do not recollect any difficulty was experienced in money tranſactions during the year 1795, but it is a fact generally known, that great inconveniences were ſuſtained from what is uſually termed a ſcarcity of money early in the Spring of 1796; and from the time that the Bank of England came to the reſolution of narrowing their diſcounts, that inconvenience continued to increaſe until the latter end of February 1797, when an Order of Council was made for ſuſpending the iſſue of caſh by the Bank; in conſequence of this general depreciation of credit, the Loan of April 1796 was, in leſs than ſix weeks, three and an half per cent. diſcount; by the end of July, at ſeven and three quarters per cent. diſcount; and at the end of September, 13 per cent. diſcount; the other funds fell in proportion; it was nevertheleſs always poſſible to ſell funded property, ſcrip, &c. at a greater or leſs diſcount; but the beſt mercantile ſecurities, bills of exchange of undoubted credit and ſolidity, and even the acceptances of Government, and the Eaſt India Company, when at long dates, became in a great degree unavailable, that is to ſay, they could not be diſcounted at legal intereſt. That theſe general diſtreſſes bore with ſevere preſſure on the houſe of Boyd, Benfield, and Company; I never meant to deny, it was the more felt by them at that time, as their tranſactions were then of conſiderable magnitude, having large payments and remittances to make on account of the Emperor, in addition to all the other concerns of their eſtabliſhment.

In anſwer to ſome of the queſtions, I have ſtated, that I was in the conſtant habit of communicating with Mr. Boyd concerning the affairs of the houſe, but that I could not be certain whether upon all occaſions, his communications to me were unreſerved—In ſaying ſo, I was very far from meaning to inſinuate anything to the diſadvantage

diſadvantage of Mr. Boyd, for whoſe character and abilities I always did, and ſtill do, entertain the higheſt opinion; I only meant to ſay, that our ſituations were very different in many reſpects, mine was that of an acting laborious partner in the executive buſineſs of the houſe, and particularly in the correſpondence department; it was my duty to follow his inſtructions, and to inform him of every thing that occurred; he, on the contrary, was frequently placed in ſituations which might have rendered a full and free communication with me on every point very improper. I recollect particularly, that early in the month of June 1796, the Baron de Muller arrived from Vienna on a ſpecial miſſion from the direction of his Imperial Majeſty's finances, and that Mr. Boyd was confidentially employed by him and Count Straremberg in negociating ſome plan of further pecuniary ſupplies to the Emperor with His Majeſty's Cabinet Miniſters. In conſequence of thoſe negociations, the houſe of Boyd, Benfield, and Company, were inſtructed to facilitate the means of further ſupplies to the Emperor, and ſent a perſon to Hamburgh about the latter end of July 1796 for that expreſs purpoſe, with unlimited credit upon the houſe. Mr. Boyd only communicated to me, on this and other ſimilar occaſions, as much as it was neceſſary I ſhould know, for the purpoſe of carrying the reſolutions into execution. *Mr. Drummond.*

Do you find any entry of payment on inſtalments on the Loan, correſponding to the entry of the receipt above ſtated of £. 40,000.?—I do not find any entry exactly correſpondent to that particular ſum; but many entries of large ſums, on account of the direction of the finances at Vienna, particularly one ſum on the 31ſt of October 1796, of £. 186,340. 13. 1.

In the form of entries of bills, and other ſecurities turned into money, on account of the houſe of Boyd and Company, is any notice taken on the face of the caſh-book, of the names of the parties by whom ſuch bills or ſecurities had been diſcounted?—Not generally.

In the caſe of bills iſſued to Mr. Boyd perſonally to be ſo converted, would ſuch entry occur?—Mr. Boyd's account would be made debtor for any ſecurities delivered to him by the houſe, and would be made creditor for the ſums of money received from him on account of ſuch ſecurities; but the name of the perſon or perſons from whom he had received the money would not be mentioned.

Would Mr. Boyd, on receipt of the advances of £. 40,000. from Mr. Long, upon a depoſit of bills, make any entry of Mr. Long's name in the caſh-book of the houſe?—Moſt probably not, ſuch entry being unneceſſary for the information of the houſe.

Can you ſtate generally what proportion of the Loan of ſeven millions and an half, contracted for in April 1796, was held by the houſe of Boyd and Company, either on their own account, or that of others for whom they acted as Agents?—I cannot from memory ſtate, but I find in the ledger, that a firſt payment was made to the Bank by the houſe of Boyd, Benfield, and Company, on the 26th of April 1796, of £. 238,900. upon the ſum of £. 2,389,000. of that Loan.

Does the ſum in queſtion include the payments on account of parties for whom the houſe acted as Agents, as well as on behalf of the houſe itſelf?—It does.

Can you ſtate generally, what proportion of the Loan of £. 18,000,000. contracted for in December 1795, was retained by the houſe of Boyd and Company, on their own behalf, or others for whom they acted as Agents?—I cannot; the firſt payment on that Loan took place, I believe, in December 1795; the ledger now before me commences in January 1796; but it appears that a ſecond payment was made upon that Loan on the 22d of January, amounting to £. 12,559. 18. 0.

Did the proportion of the Loans of December 1795 and April 1796, retained by the houſe of Boyd and Company, form a material proportion of the general tranſactions of the houſe at the period in queſtion?—it formed a large proportion, but there were at that time affairs of much more conſiderable magnitude than merely their amount in the ſhare in the Loan; it appears that in the year 1796, the houſe

Mr. Drummond.

houſe paid, or remitted to the direction of his Imperial and Royal Majeſty's finances at Vienna, a ſum amounting to £. 4,609,506. 9. 0.

What was the higheſt diſcount on the Loan of ſeven millions and an half, at any period in the year 1796?—I cannot ſtate from memory any higher diſcount than that of thirteen per cent. actually incurred by the houſe, by a tranſaction ſtated in their books, but it may have been at a higher diſcount.

Do you recollect how many inſtalments of the Loan of December 1795 were due in September 1796?—I have no means of knowing it.

The further Examination of JAMES DRUMMOND, Eſq.—taken the 17th of May 1805.

[Delivers in a copy of the entry of 9th and 10th September 1796, from the books of the houſe of Boyd and Benfield, which was read.]

Was there any inſtalment payable on the Loan of ſeven millions and an half in the month of September 1796, and on what day?—I believe that an inſtalment of 15 per cent. became due on the Loan of ſeven millions and an half, either on the 9th or the 11th day of September, and that a further inſtalment of 15 per cent. on the preceding Loan of £. 18,000,000 became due on the 23d day of the ſame month.

Do you know which inſtalment on the Loan of ſeven millions and an half it was that became due on the 9th or 11th of September?—I do not recollect which it was, my information upon the ſubject being derived merely from a pamphlet which I ſaw yeſterday evening.

Do not you know, that on the Loan of ſeven millions and an half, with regard to ſome of the inſtalments, the Bank had engaged to make the payments?—I do not recollect whether the Bank had upon that particular occaſion or not. I wiſh to add, that on the firſt day of my Examination, I came here altogether unacquainted upon what ſubject I was to be examined, and could not collect from the queſtions that were put to me, what the particular tranſaction was that was alluded to; it appears to have been a tranſaction that took place at the diſtance of nine years, and although of ſome conſiderable magnitude, it was not ſo, comparatively ſpeaking, with the daily tranſactions of the houſe of Boyd and Benfield; and ſince I retired from the partnerſhip on the 31ſt December 1798, I have had no acceſs to the books and papers of the houſe, which might have otherwiſe furniſhed me the means of furniſhing more diſtinct information to the Committee upon the ſubjects upon which I was queſtioned: if therefore, any contradiction or confuſion may have appeared in my anſwers, I truſt the Committee will not impute it to any premeditated wiſh of withholding information.

The Examination of THOMAS LLOYD, Eſq.—taken the 15th of May 1805.

Mr. Lloyd.

DO you know whether Mr. Benfield bought an eſtate at Shafteſbury in the year 1796?—There was an eſtate that belonged to Mr. Briant put up to ſale by Mr. Chriſtie, and I think ſome weeks before the General Election in 1796; it was purchaſed by Mr. Mills, and to the beſt of my recollection, the depoſit money paid was about £. 2,000 paid by Mr. Mills. At the General Election Mr. Mills and Mr. Dawſon ſtood in oppoſition to Mr. Benfield, and finding that the eſtate they had purchaſed was not equal to the repreſentation made by Mr. Chriſtie, and they having not ſucceeded in their Election, Mr. Mills was deſirous of getting rid of his contract, and Mr. Benfield agreed to ſtand in his place as to the purchaſe. The aſſignment of the contract was prepared by me, and executed at my houſe; and at the time

time of executing the contract the depoſit paid by Mr. Mills was repaid by Mr. Benfield by draft on his own houſe. *Mr. Lloyd.*

When was the purchaſe money paid?—It was never paid by Mr. Benfield.

Was it ever paid by his partner Mr. Boyd?—No.

Was ever more than the depoſit money ever actually paid upon this tranſaction?—No.

The Examination of OSBORN STANDERT, Eſq.—taken the 15th of May 1805.

HAVE at any time to your knowledge, Navy Bills properly accepted, and preſented for payment when due, been refuſed for want of effects in the Treaſurer's hands to pay them, or for any other cauſe?—Certainly not to my knowledge. *Mr. Standert.*

Have you ever known an aſſignment of Navy Bill or Bills delayed for want of effects in the hands of the Treaſurer of the Navy, or for any other cauſe?—No.

The Examination of Lord GLENBERVIE, the late Right Honourable SYLVESTER DOUGLAS;—taken the 16th of May 1805.

WERE you a Lord of the Treaſury in May 1800?—I was. *Lord Glenbervie.*

Your name appears as having been preſent at a Board of Treaſury held on the 29th of May 1800, to which Board was ſubmitted a Statement of the caſe of Mr. Adam Jellicoe; have you any recollection of what paſſed at that Board relative to that caſe?—I have no recollection of what paſſed at that Board, nor indeed, in having been preſent at it.

Were you in the habit of keeping minutes or memorandums of the tranſactions of the Treaſury Boards at which you aſſiſted, whilſt you were a Lord of the Treaſury?—No.

Have you any recollection of any tranſactions relative to the caſe of Mr. Adam Jellicoe, or of any reference to any Board of Treaſury at which you aſſiſted during the time you were a Lord of the Treaſury, relative to that caſe; or have you any knowledge or information of any ſort relative to that caſe?—I have no recollection of any tranſaction relative to that caſe, of any reference to the Board; nor have I any knowledge or information of any ſort, except what I may have collected from a very curſory and ſlight peruſal of what is ſtated in the Tenth Report relative to that matter; and inſtead of having any recollection relative to what may have paſſed at, or been referred to, the Board of Treaſury, relative to that buſineſs, my firm perſuaſion is, as far as my recollection can carry me, that I never had any knowledge of any ſort regarding the tranſaction, or any thing that can bear in relation to it; I do not believe I ever heard the name of Jellicoe, or any thing reſpecting him, in any way, till about the time of the Tenth Report being preſented to the Houſe, or printed.

How long were you a Lord of the Treaſury?—From the month of February 1797 towards the end of 1800.

Whilſt in office, did you regularly attend the Treaſury Boards?—Certainly not.

Did you frequently attend them?—I think not, till about the time of that Minute, and ſome time before; I had more regularly attended the firſt year or two that I was Commiſſioner of the Treaſury.

Were you in the habit of conſulting the Minute Book of the Board, to ſee what buſineſs might have been tranſacted in your abſence?—No.

The Examination of the Right Honourable GEORGE ROSE;—taken the 16th of May 1805.

Mr. Roſe.

WERE you Secretary to the Treaſury in the year 1800?—I was.

Do you recollect having ſubmitted to the Board a Statement of the caſe of Mr. Adam Jellicoe, on the 29th of May 1800?—I perfectly recollect the Statement, and by reference to the Minutes, I find it was on the 29th of May.

To what Minute did you refer for that information?—To one printed in the Tenth Report, which I take for granted is accurate.

How are the Minutes of the Treaſury Board kept?—In books, as I apprehend all other Minutes are kept.

Do you recollect who were the Lords preſent that day?—I have no recollection, without reference to the Minutes. I have no doubt Mr. Pitt was preſent, becauſe buſineſs of that importance could not be decided in his abſence.

How many Members conſtitute a Board of Treaſury?—Three.

Is it uſual, or does it ever happen, that the names of Lords of the Treaſury, who are not preſent, are entered on the Minute Book as being preſent?—It is not uſual, but I will not ſay it may not have happened when Lords may have previouſly peruſed, and approved of the matter to be decided on. It may have happened on other occaſions, but it is not the common practice of the Treaſury. When I ſay the Lords may have previouſly peruſed and approved it, I mean to confine it to the Firſt Lord; it was the practice, in many caſes, to ſubmit papers of importance to the deliberative and attentive conſideration of the Firſt Lord, before they were brought to the Board; and, in many caſes, to circulate ſuch papers to the junior Lords previouſly.

Did it ever happen that papers were circulated for the ſignature of the junior Lords, when ſuch Lords had not been preſent at the deliberations upon the matters to which ſuch papers referred?—I have no doubt but it very often did.

Was it your buſineſs, as Secretary to the Treaſury, to inveſtigate the truth of the ſtatements ſubmitted by you to the Board on the 29th of May 1800, and to verify the account therein contained?—I have felt it my duty upon all occaſions, when I was at the Board, reſpecting matters of importance, to inform myſelf as accurately as I could of them, for the information of the Board, when the buſineſs was under deliberation; I have no doubt but I did ſo on the ſubject of Mr. Dundas's ſtatement on the 29th May, but I certainly have no recollection of what paſſed particularly, although I had of the general impreſſion in my mind, that it was a caſe well entitled to relief.

Did you keep any private memorandums of thoſe caſes into which you enquired, for the information of the Board?—Frequently rough memorandums, but never after the Minutes were made; I had no written information but what appeared upon the face of the paper.

Have you any recollection of the perſon or perſons with whom you may have converſed or communicated, in order to ſatisfy your mind of the truth of the ſtatements contained in the memorial?—I certainly have no accurate recollection of the perſons with whom I communicated on the ſubject, but I think I had with Mr. White, the Solicitor of the Treaſury; it is now five years ago; the impreſſion on my mind was, that every poſſible means had been uſed for the ſecuring to the Public the money due by Mr. Jellicoe to the Treaſurer of the Navy, as far as reſpected the iſſuing the writs of Extent againſt him and Mr. Cort, which, I conceived, tied up all the effects from private creditors. Although I had no legal reſponſibility in the determination of the Treaſury, I certainly thought in this caſe the Treaſury had hardly a choice in giving relief: I ſhould have entertained the ſame opinion in the caſe of the bittereſt perſonal or political enemy I have in the world; and I am perfectly

fectly perſuaded, as far as my opinion goes, no favour was intended in that determination, but it was conſidered an act of ſtrict juſtice. *Mr. Roſe.*

Had you any private converſation that you recollect, or communication with Mr. Pitt on the ſubject?—Reſpecting that I can ſay nothing preciſe now, but I entertain no doubt but that my Lord Melville's paper was ſubmitted to him before it was decided at the Board, as moſt important papers were.

From whom does the Solicitor of the Treaſury, or through what channel, receive Inſtructions to proceed on the part of the Public?—Through the Secretary.

Were you inſtructed to order the Solicitor of the Treaſury to uſe due diligence for the recovery of the remaining debt due from the eſtate of Mr. Adam Jellicoe, ſubſequent to the 29th of May 1800?—I have no recollection of any; I ſhould have thought, indeed, the proceedings under the Extent would have gone on as matters of courſe; I ſhould have thought, indeed, if any directions had been neceſſary, they might have been given from the Treaſurer of the Navy.

After the writ of Privy Seal had been iſſued for acquitting Lord Melville of Mr. Jellicoe's deficiency, did it not become the duty of the Treaſury to order all poſſible ſteps to be taken for the recovery of ſuch debt, in conſequence of that writ, due to the Public, and to ſee that ſuch proceedings as might have been previouſly inſtituted were in due form, and then carrying on?—I verily believe the Treaſury thought no further ſteps neceſſary, the Extents having been previouſly iſſued, as I have already ſaid; I am perfectly ſure no favour was intended to any of the parties by ſuch directions not having been given; nor am I aware of any perſon being benefitedby ſuch proceedings not having been had.

Did you aſk Mr. White, or do you think, you at the time knew what was the exact ſtate of the proceedings under the Extents?—I have no recollection of any particulars that paſſed in converſation on the ſubject whatever, nor am I ſure Mr. White was the perſon I converſed with.

How long did you continue Secretary to the Treaſury?—Until about March 1801.

Did you ever make ſubſequent enquiry as to the ſtate of the proceedings under the Extent, or ever know officially what progreſs might have been made towards the reduction of the debt due from the eſtate of Mr. Adam Jellicoe?—No, I do not believe I ever did.

Who drew the writ of Privy Seal?—I imagine the Clerk whoſe orderly duty it is.

Was it ſubmitted to the Law Officers of the Crown for their opinion as to its legality?—I do not know.

Are ſuch writs of Acquittance to public Debtors frequent?—I do not think they are; I am not prepared to anſwer that; the Auditors of Public Accounts are more qualified to anſwer that queſtion than I am.

Are ſuch writs of Acquittance ſubmitted to the Auditors of Public Accounts, previous to their being ſealed?—In inſtances where the Treaſury think themſelves incompetent to decide on the merits of the caſe, and in inſtances where allowances are claimed, they are ſubmitted to the Auditors of Public Accounts, or Comptrollers of Army Accounts, and occaſionally to other Boards.

Was the writ in queſtion ever ſubmitted to the Auditors of Public Accounts, either before or after its being ſealed?—No, I believe it was not thought neceſſary; the circumſtances probably appeared ſufficiently clear upon the face of the tranſaction to the Board, not to render it neceſſary to make any reference.

Where are writs of this deſcription regiſtered or kept?—I imagine they are regiſtered at the Privy Seal Office.

Mr. White.

The Examination of JOSEPH WHITE, Esq.—taken 16th May 1805.

IT appears by your evidence before the Commiſſioners of Naval Enquiry, that you were employed by the Treaſurer of the Navy to recover a debt due to him from the eſtate of Adam Jellicoe, at what time did you receive your inſtructions to proceed in that buſineſs?—On or about the 28th of Auguſt 1789; I was employed by Mr. Trotter.

You ſtated, that you debited the Treaſurer of the Navy in your books for the expences attending that buſineſs; did you conſider him as your private debtor for ſuch expences, or did you debit him in virtue of his office, and as for a tranſaction belonging to the Public?—I conſidered myſelf as employed by him in the capacity of Treaſurer of the Navy, and that I was at liberty to deduct the expences out of the money I recovered, which I did.

Did you then conſider it as a public tranſaction?—I did.

By your evidence before the Commiſſioners of Naval Enquiry, it appears that you had not proceeded in ſuch buſineſs ſince the year 1792 or 1793, what has been the reaſon of your not proceeding ſince that period?—I received no directions to proceed, and I did not conceive that there was any of Mr. Jellicoe's property that could be recovered; and I beg to add, that there were ſome patents reſpecting the making of iron in a particular way, for the purchaſe of which many offers had been made, but I never could get any perſon finally to agree as a purchaſer.

Were all the proceeds uſually had under writs of Extent or under writs of Diem clauſit extremum, put in force by you againſt the Heirs or Executors of Mr. Adam Jellicoe; and was every part of his property taken poſſeſſion of on the part of the Crown in the way uſual under ſuch writs?—I think they were whenever there was a probability of getting anything by virtue of ſuch proceſs.

Did you take upon you to judge of ſuch probability, or did you ſtate the caſe to, and take the judgment of any other perſon?—I certainly did not judge entirely myſelf; I had many converſations with Mr. Trotter upon the ſubject, and from thence, and my own judgment, I formed my opinion.

Had you ever any communication of any ſort with Lord Melville on the ſubject?—I think I never had.

Is it uſual with you, after having received inſtructions to proceed on the part of the Public, to ſtop ſuch proceedings without ſpecial order, and for want of ſpecial directions, to continue proceſs from time to time?—Certainly not, as Solicitor of the Treaſury, or to the Auditors, or to other Boards.

How came you then to ſtop proceedings in the caſe of Jellicoe, without ſuch ſpecial order?—Becauſe I conceived the employment different; I conceived that I was applied to becauſe the Solicitor of the Admiralty happened to be abſent, and that it was no part of my public duty to go on without directions.

Were you ſatisfied at the time proceedings ceaſed in the year 1792 or 1793, that every poſſible exertion had been made for the recovery of the debt due from the eſtate of Mr. Adam Jellicoe, and that every thing had, in point of fact, been recovered which could be expected from that eſtate?—I was ſatisfied that every thing that had come to my knowledge had been got that could be got.

Have proceedings in that buſineſs ever been reſumed?—I do not recollect they have.

Have all the papers and inſtructions on that caſe been left in your office, or have you been directed at any time to transfer them to the office of the Solicitor of the Admiralty?—They have been left in my office.

Under

Under the original inſtructions you received, did you conſider it your duty to proceed without further orders, whilſt there were any viſible effects on which you could hope to recover any further ſums for the diſcharge of the balances due from Mr. Jellicoe's eſtate to the Public?—I did. *Mr. White.*

Should you have waited, in caſe you thought any ſuch ſteps could be effectual, for freſh inſtructions?—Certainly not.

Had freſh inſtructions been given, is it your opinion that you could have recovered further againſt Mr. Jellicoe's eſtate?—I think not.

Did you ever receive from any perſon, or public Board, any order or authority to ſtay proceedings againſt Mr. Jellicoe's eſtate?—Never.

It is ſtated in the evidence given by Mr. Samuel Jellicoe, that he paid to Mr. Trotter £. 300. on the 23d of September 1791; £. 1,750. on the 21ſt of May 1800; that he alſo paid him on the 23d September 1791, £. 150.; and on the 21ſt of May 1800, £. 875. for ten years, and a quarter's rent at £. 100. per annum of a wharf and warehouſe at Goſport, part of the eſtate of his late Father; did Mr. Trotter give you an account of the receipt of each of thoſe ſums?—No.

Did you know of the exiſtence of the wharf and warehouſe at Goſport, as part of the eſtate of Adam Jellicoe?—I do not recollect whether this wharf and warehouſe is in the Inquiſition or not that was iſſued upon the Extent; if it was found I muſt have known it.

Can you refer to the inquiſition, and aſcertain that fact?—I can.

Be pleaſed to do ſo?—I will.

It is ſtated by Mr. Samuel Jellicoe in his evidence, that by agreement with the Paymaſter of the Navy, he was to pay a debt of £. 4,000. due from him to his Father at the time of his Father's deceaſe, by inſtalments of £. 200. per annum, and that he had paid altogether the ſum of £. 2,050. up to the 31ſt of March 1800; have you received on the part of the Public, or on account of Lord Melville, or Mr. Trotter, any further inſtalment ſince that date in diſcharge of the balance of that debt?—I have received neither thoſe inſtalments, nor any.

Are you aware that a writ of Privy Seal was iſſued on the 31ſt of May 1800, for acquitting Lord Melville of Mr. Jellicoe's deficiency?—I have heard ſo, but have no knowledge of it.

Have you received, ſubſequent to the 29th of May 1800, any direction from Mr. Trotter or Lord Melville, from the Board of Treaſury, or from any other Office or Perſon, any direction to receive ſuch further inſtalments in diſcharge of the balance of that debt?—I never have.

Did you conſider the inſtructions, under which you originally acted, as ſuperſeded by the writ of Privy Seal for acquitting Lord Melville of Mr. Jellicoe's deficiency?—No.

Could you ſuppoſe proceedings could have been carried on againſt Mr. Jellicoe's eſtate by any other profeſſional Perſon, whilſt all the papers with reference to proceedings already had under the Extent remained in your hands?—Certainly not.

Were the original inſtructions for the proceedings againſt Jellicoe's effects ſuch as were uſually given in caſes of the like nature?—The very moment that I had the inſtruction to iſſue the Extent, I thought it my duty to recover every thing that could be got from the eſtate of Mr. Jellicoe, and that they were the uſual inſtructions given on ſimilar occaſions.

Did the iſſue of the writ of Privy Seal prevent your proceeding in the manner which you ſhould have done if no ſuch writ of Privy Seal had been iſſued?—Certainly not.

Was it explained to you, when the inſtructions were firſt given to you, that you was employed in this buſineſs, becauſe the Solicitor of the Admiralty was abſent?—I believe it was.

Mr. White. Did you underſtand, that having once began the buſineſs, the whole of it was to be left to you, or had you reaſon to expect that the conduct of it would have been transferred to the Solicitor of the Admiralty when he returned to London?—I thought that it would have been left to Mr. Chamberlain and myſelf as long as we could go on with it.

Do you recollect how ſoon after the death of Mr. Jellicoe, any reference was had to the books of Mr. Coutts, his banker, in order to aſcertain whether there was in that houſe any ſum of money the property of Mr. Jellicoe?—I do not.

The further Examination of JOSEPH WHITE, Eſq.—taken the 22d of May 1805.

When did you firſt know of the writ of Privy Seal having iſſued?—I think not until the Enquiry before the Naval Commiſſioners took place.

You ſtate that you had ſufficient inſtructions to proceed, but in the former part of your evidence, that you waited for ſpecial orders; from whom did you expect to receive ſuch orders?—From Mr. Trotter.

Did you underſtand that he had taken upon himſelf to examine into the ſtate of the property that was recoverable?—Yes, I did underſtand he had, and had employed people for the purpoſe.

Was that your reaſon for not proceeding without his direction?—I cannot ſay that it was.

Did you make any agreement with Mr. Samuel Jellicoe for the payment of £.4,000, by inſtalments?—No, I did not.

Did you conſider yourſelf charged with the duties of Receiver with reſpect to the items of Mr. Jellicoe's eſtate, or only charged with conducting the law proceedings with reſpect to the ſame?—Only charged with conducting the law proceedings; I did receive money, but I paid it over as ſoon as I had received it.

Did you conſider it your duty to ſee that the annual payments ariſing from the eſtate were regularly diſcharged?—No.

In whoſe hands did you conceive that duty reſted?—Mr. Trotter's.

Why did not the ſale of the freehold at Goſport take place, and why was the rent of £.100 a year preferred to the actual ſale of the premiſes?—It was becauſe I received no ſpecial directions for the purpoſe; and I beg leave to add, that ſuch an order may now be obtained, and the rents be recovered.

The Examination of CHARLES BICKNELL, Eſq.—taken the 17th of May 1805.

Mr. Bicknell. ARE you Solicitor to the Admiralty?—I am.

Do you in the common courſe of buſineſs manage all legal tranſactions reſpecting public money on the part of the Admiralty, the Navy Pay-Office, and the different Boards attached thereto?—I do.

Had you at any time any inſtructions relative to a writ of Extent, and a writ of Diem clauſit extremum, iſſued againſt Mr. Adam Jellicoe, ſometime Deputy Paymaſter of the Navy, on the part of the Treaſurer of the Navy, or his Paymaſter?—I believe that tranſaction took place prior to my being appointed Solicitor to the Admiralty. I was appointed on the 1ſt of March 1796.

Who

Mr. Bicknell.

Who preceded you as Solicitor of the Admiralty?—Mr. Dyſon.

Is he dead?—No; he reſides at Margate.

Did Mr. Dyſon deliver to you, upon your appointment as Solicitor to the Admiralty, all the papers and other documents relative to proceedings inſtituted by order of any of the public Boards with which he was connected, and then pending, touching public money?—I believe he did.

Is there then in your office any trace of any proceedings againſt Mr. Adam Jellicoe or his repreſentatives?—I believe there is not.

Since your appointment, has any buſineſs of that nature been conducted by any perſon other than yourſelf, when ſuch buſineſs originated in any of the Boards for which you are concerned as Solicitor?—I believe not.

Do you know of any of the proceedings againſt Mr. Jellicoe?—No.

The Examination of CHARLES INNIS, Eſq.—taken the 17th of May 1805.

Mr. Innis.

WHAT is your ſituation in Scotland?—Writer to the Signet.

What are the duties of that ſituation?—I act as Solicitor, Attorney, and Conveyancer.

Is it uſual, in ſettling accounts between parties in Scotland, mutually to deliver up or deſtroy the vouchers or documents upon which ſuch ſettlement takes place?—It is uſual mutually to deliver up the vouchers, but not to deſtroy.

Is it uſual in any releaſe that takes place between the parties upon ſuch ſettlement, to refer in the body of the releaſe, to the vouchers ſo delivered up or deſtroyed?—The releaſe generally bears, that the vouchers have been mutually delivered up, but nothing ſaid about deſtroying.

Have you ſeen a clauſe of the nature of that contained in the releaſe now in your hand?—I have ſeen a clauſe bearing that the vouchers have been mutually delivered up, but I never ſaw one by which it was agreed mutually to cancel and deſtroy the vouchers.

For what legal purpoſe is a reference in releaſes introduced to the vouchers having been mutually delivered up?—I believe it is more owing to the anxiety of parties than neceſſary in itſelf.

Is it to make the releaſe ſuperſede in point of legal effect all preceding inſtruments?—I ſhould think ſo.

Suppoſing a releaſe to be executed between parties at the time remote from each other, is it unuſual, according to the practice of Scotland, to covenant that that ſhould be done by the parties, namely, that all vouchers ſhould be delivered up or deſtroyed which is refered to in releaſes as actually done by parties ſettling accounts on the ſpot together?—In the caſe put, there is generally an obligation inſerted in the releaſe or diſcharge, obliging the parties afterwards mutually to deliver up the vouchers.

Under the term vouchers, do you mean to comprehend account books kept by the parties?—I do not.

Did you ever know an inſtance where, upon the ſettlement of accounts between parties, account books have been delivered up or deſtroyed by agreement ſpecified?—"I never did."

Did you ever know an inſtance where an Agent for ſeveral parties having kept the accounts of all thoſe parties in one general book, upon the ſettlement of his account with one of his principals, had either delivered up ſuch general account book to that one principal, or by agreement with that one principal, had deſtroyed it?—I never did.

You

Mr. Innis.

You ſay you have ſeen a clauſe inſerted in a releaſe or releaſes, drawn according to the Scotch form, in which it is agreed to deliver up vouchers on both ſides; in the courſe of your buſineſs do you uſually draw them with ſuch clauſes?—I generally do.

Would not a releaſe be to all intents and purpoſes as binding upon the parties without ſuch clauſe, and would not ſuch releaſe continue to be binding, ſuppoſing the exiſtence of all the vouchers for the accounts to which ſuch releaſe referred?—I think it would.

Is the releaſe in your hand in the Scotch form?—It appears to me to be partly in the Engliſh and partly in the Scotch form.

The further Examination of CHARLES INNIS, Eſq.—taken the 20th of May 1805.

[Delivers in a Letter.]

In your Letter, you have ſtated that you wiſhed to add to your Evidence, given before this Committee, to the words "I never did" (in page 83, May 17) ✠ the following words:—"On recollection, I have known ſome inſtances of a factor or ſteward delivering up his account books to his employer;" do you mean thereby to ſtate that you have known account books kept by an Agent, with ſeveral employers, to have been delivered up to any one of his employers, on the ſettlement of his account with ſuch employer?—I do not.

The Examination of CHARLES SMALL PYBUS, Eſq.—taken the 17th of May 1805.

Mr. Pybus.

WERE you a Lord of the Treaſury in the month of May 1800?—I was.

Do you recollect to have been preſent at a Board of Treaſury on the 29th of May 1800, when a Statement was ſubmitted by Mr. Roſe to that Board of a debt due to the Treaſurer of the Navy by Mr. Adam Jellicoe?—I do recollect the circumſtances relative to the deficiency of Mr. Jellicoe having come under the conſideration of the Board; the preciſe day on which it did ſo I cannot ſo clearly recollect; but I take it for granted that a Copy of the Minute, publiſhed in the Tenth Report, is accurate as to date.

Who prepares the Minutes of the Treaſury Board?—Sometimes one of the four ſenior Clerks, if the Secretaries happen by any accident not to be preſent.

Is it uſual to put down the names of Lords who are not preſent?—It is; Mr. Pitt's name, I believe, is often put down in his abſence.

Do you recollect who was preſent at the Board when Mr. Jellicoe's caſe was brought before the Lords of the Treaſury?—I ſo little recollect the circumſtances, that the impreſſion upon my mind is at this moment a very general one with reſpect either to the time or manner when this matter did come before the Board at all.

Do you recollect any particular directions having been given by the Board for an inveſtigation into the truth of the Statement ſubmitted to the Board by Mr. Roſe on that ſubject?—I have already ſaid, that my recollection in reſpect to the tranſaction was a very general one, and I have no recollection of ſuch directions having been given upon the particular day on which I underſtood that this minute took place. I have no doubt but that Mr. Pitt was preſent at the Board, becauſe it was the day on which it appears, by the minutes, that the Commiſſioners of Taxes made their Annual Report, when Mr. Pitt invariably attended. Mr. Pitt's name is, I preſume, occaſionally inſerted in the minutes as preſent, if he happens, although not actually in the Board Room, to be in his own houſe; ſo that any matter of a very ſpecial nature, upon which the opinion of the Firſt Lord of the Treaſury ſhould be conſidered as indiſpenſable, might be immediately referred to him; but I believe it was not cuſtomary to inſert the names of the junior Lords if they were not actually preſent.

When

Mr. Pybus.

When are the names of the Lords preſent put down?—They are put down as the commencement of the proceedings of the day, as ſoon as the Board begins to ſit, and if during the ſitting any Lord ſhould come in, his name is added to the reſt, which would account for Mr. Smyth's name being the laſt in the minute referred to, although that Gentleman was ſenior to me in His Majeſty's Commiſſion.

If a Lord, whoſe name is put down at the meeting of the Board, ſhould withdraw before the concluſion of it, would it appear on the minutes that he had ſo withdrawn?—I fancy not.

The Examination of the Right Honourable JOHN SMYTH;—taken the 17th of May 1805.

Mr. Smyth.

WERE you a Lord of the Treaſury in May 1800?—Yes.

Do you recollect to have been preſent at a Board of Treaſury, held on the 29th of May in that year, to which Mr. Roſe ſubmitted a Statement of a debt due to the Treaſurer of the Navy, from Mr. Adam Jellicoe?—I do not recollect that I was preſent on that day, but I ſee by the Tenth Report I was, and I have no doubt of it.

Do you recollect any of the circumſtances of Mr. Jellicoe's caſe, or of the iſſue of the writ of Privy Seal for acquitting Lord Melville of Mr. Jellicoe's deficiency?—I do not; at that time there were annually ſubmitted to the Treaſury between five and ſix thouſand memorials, and other papers, it will not therefore appear ſurpriſing, at this diſtance of time, that the circumſtances of any particular tranſaction ſhould have eſcaped my recollection.

The Examination of JOHN MARSH, Eſq.—taken the 20th of May 1805.

Mr. Marsh.

DO you recollect, in February 1797, a Victualling Bill for £. 1,000, drawn from Mr. George Deſborough, from Martinique and payable to T. Marcarty and C°. to be preſented by Mr. Barclay at the Victualling Office for payment?—I have no other recollection of the circumſtance than what has recently come to my knowledge.

State the circumſtances?—A Bill of Exchange for £. 1.000, drawn by Mr. George Deſborough, was ordered on the 6th of February 1797 to be accepted from the time it was left, and became due on the 18th of February; on the 9th of February the Victualling Board wrote for £. 70,000, for the payment of Bills of Exchange, in which ſum the Bill in queſtion was included; on the 25th of February £. 47,000 was received in part of the ſum applied for, and on the ſame day the above Bill with many others, were aſſigned for payment, and immediately ready for delivery; it was delivered on the firſt of March following to Mr. Barclay, who might have had it, as I am informed, in time for payment, on the 25th of February, had he applied for it. I received this information from the Accomptant; I knew nothing of the tranſaction myſelf.

Did the Accomptant officially report theſe circumſtances for your information as a Commiſſioner of the Board?—As a Commiſſioner of the Board, at my deſire; I was not then a Member of the Board at the time the tranſaction took place.

Have you ever known payment delayed, or refuſed, on any Victualling Bill actually aſſigned by the Commiſſioners of the Victualling Board on the Treaſurer of the Navy?—No; the Bills are never, to the beſt of my recollection, aſſigned till we know there are monies ready in the hands of the Treaſurer of the Navy to diſcharge them.

Mr. Marſh. Have aſſignments ever been delayed, to your knowledge, on account of the want of money in the hands of the Treaſurer of the Navy to cover ſuch Aſſignments?—The account which is preparing, in anſwer to the precept of this Committee, directed to the Victualling Board, will ſhew what delay has occaſionally occurred.

The Examination of ABRAHAM NEWLAND, Eſq.—taken the 20th of May 1805.

[Delivers in a Paper of the dates of Loans of 1795 and 1796.]

Mr. Newland. DO you recollect at any time to be informed, that Lord Melville, as Treaſurer of the Navy, kept his caſh at a private Banking-houſe inſtead of the Bank?—I certainly knew that the caſh, or part of the caſh, was removed from the Bank to Meſſrs. Coutts's, but the reaſon for ſo doing I really cannot tell.

Was it a large part of his caſh he kept at his private Bankers?—I really cannot tell, but I apprehend at ſome times it muſt have been very conſiderable.

Can you form any opinion as to the amount at any particular time?—I really cannot.

How did the circumſtance come to your knowledge?—The Clerks of the Bank frequently told me, that at the Navy Pay Office they received drafts for the payment of Navy Bills upon the houſe of Meſſrs. Coutts and Company, inſtead upon the Bank.

Did you communicate the information you had obtained to any body?—I have occaſionally mentioned it to the Directors.

Do you recollect to which of the Directors?—I do not; there have been generally ſeveral preſent when I have mentioned it.

Do you recollect any converſation with Mr. Giles, or Mr. Raikes, upon the ſubject?—I do not immediately charge my memory with that.

Do you know how long the practice had prevailed?—I do not recollect that; it is a good many years back.

Do you remember being called into the Bank parlour, and aſked by Mr. Raikes what was your knowledge of this practice?—I do not recollect that I was, nor did I ever hear Mr. Raikes ſpeak on this ſubject till after the Tenth Report came out; I do not remember that he ever did.

Did you know that a repreſentation of the ſubject had been made to the Chancellor of the Exchequer by Mr. Raikes?—Mr. Raikes did mention it to me ſince the Tenth Report came out.

Did you know it before the Tenth Report came out?—No.

In your opinion, on the 9th of September 1796, was any of the ſecurities ſhewn to you in the paper, ſecurities that the Bank of England would have diſcounted?—I ſhould have ſuppoſed that the Bank would have diſcounted the Bills in queſtion, unleſs ſome particular circumſtance had prevented it; they might have been refuſed, if the perſon preſenting them had large diſcounts.

Do you think they were ſecurities, that, generally ſpeaking, were diſcountable in the money market, or on which money could have been obtained?—Yes.

Do you recollect the diſtreſs in the money market in the month of September 1796?—I do not.

When

When you ſay you ſuppoſe theſe ſecurities could have raiſed money in the Money Market, do you ſpeak with reference to the particular diſtreſs of the times in the Money Market in September 1796?—I think they are very good ſecurities, and might have found credit if they could have found a houſe in caſh to diſcount them; if there had been a great preſſure, that might have been an impediment. *Mr. Newland.*

Are the diſcounts of the Bank carried on under your direction?—No.

Is it a ſeparate department?—Yes.

The Examination of Sir ANDREW SNAPE HAMOND, Bart.;—taken the 24th of May 1805.

HAVE you known any transfer to take place of monies from one branch of Navy Service to another?—I have not, except in one inſtance. Sir *A. Hamond.*

State what that inſtance was?—In March 1797, £. 80,000. had been iſſued from the Treaſury, which had been intended to be equally divided between the Navy and the Victualling Department; but the Treaſurer having certified £. 48,000. and a fraction to the Victualling Board, and the remainder only to the Navy Board, the latter wrote to the Victualling Board to deſire they would transfer the overplus of the moiety to the Pay Branch for Seamen's wages, under the direction of the Navy Board.

Has the Treaſurer of the Navy, of his own authority, any power of making ſuch transfer?—Certainly not; and, as a proof of it, if either of the departments require to have balances which ſtands under the heads of ſervice under their controul, the ſame is done by a letter from that Board.

Was the transfer in queſtion made by the Victualling Board, upon the application of the Navy Board to correct what they underſtood had been an error in the Paymaſter, in carrying the directions and intentions of the Treaſury into execution?—Yes it was.

Can you deſcribe the manner in which the funds iſſued to the reſpective Naval Branches are regulated and applied by the Commiſſioners of each branch?—The paper I now deliver in to the Committee will ſhew the various heads of ſervice under which the accounts are kept, and whenever the Boards find the balances under either of the heads of ſervice more than they deem ſufficient for the proſpective Service, they direct the Treaſurer by letter to transfer ſpecific ſums from one head of ſervice to the other; but the Treaſurer has no authority whatever to take from one balance and carry it to another on his own authority.

Do you mean to ſtate that the transfer takes place by order of the Board from one head of ſervice within the ſame branch to another, or from one branch of Naval Service to another branch under different Commiſſioners?—I mean only a transfer of the heads of ſervice within their own department.

Do you conceive that any one branch would order a transfer to be made to another branch under different Commiſſioners, except in conformity to what they conceive to be the directions and intentions of the Treaſury in the caſe of the 4th of March?—I do not.

Look at the transfers entered in that book; are they transfers from branch to branch, or are they transfers from one head of ſervice to another within the ſame branch?—The firſt is a transfer from the Victualling Branch to the Navy Pay Branch of £. 8,995 which I have already mentioned, and is a transfer from one branch to another branch, under different Commiſſioners; the ſecond on the 6th of March, is a transfer from the Navy Branch to another head within the ſame department; the third is on the 25th, of £. 16,000, exactly of the ſame nature.

From

Sir A. Hamond.

From the minute-book of what Board is the extract in your hand a copy?—From the Victualling Board.

Did it ever happen during the time that Mr. Trotter was Paymaſter of the Navy, that he made an official and private communication to you, or to any other perſon with your knowledge, and for your information, or for the information of the Board over which you preſide, of the real ſtate of balances as contra-diſtinguiſhed from their apparent ſtate, in order that you might thereby regulate your official communications?—It has ſometimes happened, when the different offices have had memorials at the Treaſury for ſums under different heads of ſervice within their departments, the Treaſury has iſſued in Exchequer Bills a certain ſum of money to the Treaſurer of the Navy for Naval Services; and I have received a note or meſſage from the Secretary of the Treaſury to requeſt I would divide thoſe ſums to the different departments, according to the preſſure of their ſervices, or the extent of their memorials. I never in any one inſtance had any communication, either verbal or by letter, with Mr. Trotter, or any body acting under him, to inform me that the Navy Board could not at any time draw out the whole of any balance in his hands under any head of ſervice.

Have at any time directions iſſued by the Navy Board to the Treaſurer of the Navy, for the iſſue of certain ſums of money for the uſe of that branch, been recalled in conſequence of any private communication from the Secretaries of the Treaſury through Mr. Trotter?—Not that I remember.

Have you any recollection of having ſeen a note, bearing date the "25th of March 1797, Treaſury Chambers," in the following terms:—"Mr. Roſe preſents his compliments to Mr. Trotter, and acquaints him, that as the Exchequer bills are at ſo high a diſcount, the letter for the £.200,000 on Exchequer bills for Naval ſervices muſt be withdrawn, of which circumſtance Mr. Roſe deſires Mr. Trotter will acquaint Sir Andrew Hamond and Mr. Newland to-day;" was you ever informed, to the beſt of your recollection, of the purport of that note?—I have no doubt I was at the time, but it was not in my recollection when I anſwered the laſt queſtion.

Do you conceive the effect of that note to be to delay an iſſue from the Treaſury to the Treaſurer of the Navy, upon a memorial already preſented by him, or to contain directions to delay payments for Naval ſervice after funds had been iſſued from the Treaſury to the Treaſurer of the Navy?—I conceive the information deſired to be given to me was only for the purpoſe of being informed that ſome other mode would be taken to ſupply the demands than by the iſſue of Exchequer bills, as had been at firſt intended, and which I conclude was done by an iſſue of money from the Exchequer.

Till ſuch mode was adopted, would there have been any funds in the hands of the Treaſurer of the Navy out of which payments could be made?—Doubtleſs there were, and they were taken from the different heads of ſervice to pay ſuch ſervices as were the moſt preſſing within their department.

Did you in any inſtance make application for money on account of the Navy Board by private letter, and was ſuch application complied with?—I have no doubt that I may occaſionally have informed the Secretaries of the Treaſury of any particular ſervice that required iſſues of money to the Treaſurer of the Navy, which had not been complied with, but it muſt have been chiefly on account of the Paymaſter of the Marines.

Has any money, at any time, been iſſued upon a private communication only?—Moſt certainly not.

Has any money been iſſued from the Treaſurer, without an official application being firſt made according to the regular form of the office?—Never to my knowledge.

Did you ever make application for money which had not been before applied for by public memorial, or unleſs it was to give notice that it would be applied for by public memorial?—Never.

Has

Sir A. Hamond.

Did the Navy Board, in any inſtance, in conſequence of any private communication with Mr. Trotter, or any other perſon, delayed giving any directions for any payment, or any aſſignment, having at the time a balance ſtanding in the books of the Treaſurer of the Navy?—Never.

Was there ever any delay of a letter of direction to the Treaſurer of the Navy, to memorialize the Lords of the Treaſury for the iſſue of any ſums of money for the uſe of the Navy Board, in conſequence of any private communication with any perſon?—It is poſſible I may have been requeſted by the Secretaries of the Treaſury to keep down the demands of the Navy as much as poſſible for a certain time, when money was expected to come into the Treaſury, and therefore would be more convenient to iſſue it a few days hence than at the preſent time.

Did you ever receive ſuch communication from any other perſon?—No.

When money officially applied for has not been immediately iſſued, have you been in the habit of informing the Treaſury by private letter of the preſſure for any particular ſervice, requeſting that the money for ſuch particular ſervice ſhould be firſt iſſued or accelerated?—Frequently.

Appendix (A.)

REPORT of Conference with the Lords, on the ſubject of permitting Lord MELVILLE to be Examined—13th May 1805.

Mr. LEYCESTER reported the Conference; and that it was to acquaint this Houſe,

That the Lords, always deſirous that a good intelligence and right underſtanding ſhould be maintained betwixt the Two Houſes, and perſuaded that nothing can tend more effectually thereunto than a cloſe adherence to the ancient and regular methods of proceeding between the Two Houſes, have deſired this Conference upon the ſubject matter of the Meſſage ſent by the Houſe of Commons, for leave for the Lord Viſcount Melville to attend the Select Committee of that Houſe, in order to be examined,—to communicate to the Houſe of Commons,

That it appears undeniably, by an uniform ſeries of precedents down to the preſent time, that the courſe adopted by the Lords reſpecting the giving leave to the Members of their Lordſhips Houſe to go down to the Houſe of Commons, has been, to permit the Members of their Lordſhips Houſe, on their own requeſt, to defend themſelves in the Houſe of Commons, if they think fit, on any points on which that Houſe has not previouſly paſſed any accuſatory or criminating Reſolutions againſt them; and alſo to permit the Members of their Lordſhips Houſe, on the requeſt of the Houſe of Commons, to give evidence, if they think fit, before that Houſe, or any Committee thereof, on thoſe points only on which no matter of accuſation or charge is at that time in any manner depending againſt them before that Houſe, whether the ſame ſhall then have been reſolved by the Houſe of Commons, or not.

The Lords have alſo directed Us to acquaint the Houſe of Commons, That their Lordſhips, relying with the moſt perfect confidence that the Houſe of Commons are at all times as deſirous to preſerve the privileges of the Lords as to maintain their own, have given leave to the Lord Viſcount Melville (who had alſo previouſly made it his own unqualified requeſt) to go down to the Select Committee of the Houſe of Commons, to whom the Tenth Report of the Commiſſioners of Naval Enquiry (reſpecting the Office of the Treaſurer of His Majeſty's Navy) is referred, to enquire into the application of any monies iſſued to the Treaſurer of the Navy for Naval Services to purpoſes not Naval; and whether any, and what repreſentations, were made to the Lords Commiſſioners of His Majeſty's Treaſury, or the Chancellor of the Exchequer, reſpecting the withdrawing from the Bank any ſums of money ſo iſſued ſince the paſſing of the Act of 25 Geo. III. c. 31.; and alſo into the proceedings had for the recovery of the debt due to the Crown by the late Adam Jellicoe,—in order to be examined at that Committee, if he ſhall ſo think fit; his Lordſhip nevertheleſs conforming himſelf, in all reſpects, to the courſe directed to be communicated to the Commons as above.

Appendix (B.)

Thurſday, 16th May 1805.

Sir,

In order to prevent any miſconſtruction which may poſſibly ariſe from verbal inaccuracy in my Anſwers of yeſterday, I requeſt that the words *for account of* may be underſtood or inſerted in all caſes where I have mentioned Sums of Money as paid or remitted *to* the Direction of his Imperial Majeſty's Finances at Vienna. Thus, the payment of £. 186,000, and upwards, made in October 1796, was *for account of* the Direction of Finances at Vienna, but it was made *to* the Bank of England for a Dividend and Charges of Management on the Imperial Loan.

I alſo wiſh to ſtate, in explanation of a Queſtion put to me on Monday (page 71) of my Examination, that I perfectly recollect having, in the month of February 1797, ſigned a Bond jointly with Walter Boyd and Paul Benfield, for a ſum of £. 50,000, undertaken to be paid at Madras, in ſtar pagodas, by Walter Boyd, Junior; but I did not recollect that William Mac Dowall, Robert Houſtoun Rae, and Andrew Houſtoun, were alſo jointly bound as ſureties for the ſame tranſaction. I have, however, this morning ſeen a Copy of the Bond in queſtion, which ſatisfies me that they were parties to the ſame Bond, but by no means as partners in the firm of Boyd, Benfield, and Company, for which there is not the ſlighteſt ground of pretence; they appear to have ſigned the Bond merely as joint ſureties to the Crown for the performance of Walter Boyd Junior's engagement; and I rather ſuppoſe that they may have executed it at a different time, particularly the laſt-mentioned Gentleman, Mr. Andrew Houſtoun, who, I believe, reſides in Scotland, and with whom I am unacquainted.

I have the honour to be,
Sir,
Your moſt obedient and
very humble Servant,
Ja^s Drummond.

Waiting Room of Committee.

H. Leyceſter, Eſq.
Chairman of the Committee of the
Houſe of Commons on Tenth Report
of Naval Enquiry, &c. &c. &c.

Appendix (C.)

No. 18, Suffolk-ſtreet, 20th May 1805.

Sir,

On examining my Evidence yeſterday, and reconſidering the Queſtions, I find I have not been ſo accurate or explicit in my Anſwers as I wiſhed to have been. I therefore hope the Committee will have the goodneſs to permit me to amend and explain them.

In page 83, the words "*but not to deſtroy*," to be ſtruck out, and theſe inſerted: "and being delivered up, it is in the power of both, or either of the parties, to preſerve or deſtroy them, as they may think fit."

In the ſame page 83, the words "*but nothing ſaid about deſtroying*," to be ſtruck out, and theſe inſerted: "but does not uſually bear, to be deſtroyed, for the reaſon aſſigned in my Anſwer to the laſt Queſtion, namely, that the parties may preſerve or cancel the Vouchers as they think proper."

In page 83, the Anſwer, "*I believe more, &c.*" to be ſtruck out, and the following inſerted: "I believe the reaſon of introducing the Clauſe, and of the Vouchers being delivered up, was the anxiety of parties to guard againſt all

after

" after claims and demands that might be made by the one againſt the other, or " by their Repreſentatives after their deaths, if the Releaſes ſhould be loſt or " deſtroyed."

In page 83, after the words " *I never did,*" to be added: " on recollection, I " have known ſome inſtances of a Factor or Steward delivering up his Accompt " Books to his Employer."

In page 84, the words, " *I think it would,*" to be ſtruck out, and theſe inſerted: " I do not feel myſelf very competent to anſwer this or any ſimilar Queſtion " involving a point of Law. I ſtill however think it would; but if the Releaſes " were loſt, or deſtroyed by accident, and the Vouchers in exiſtence not delivered " up, the Vouchers might be made the foundation of a claim or demand by the " party diſpoſed to take advantage of the circumſtance, or by his Repreſentative."

Laſtly, in farther explanation, I wiſh it to be added: " I know it is the practice " of ſome people in Scotland to deſtroy the Checks or Vouchers of the Accompt " with their Bankers, after the Accompt is ſettled. I have done ſo myſelf."

It will be obliging, if you will deſire the Clerk to make the above Amendments or Explanations—or if the Committee will allow me to do it in their preſence. I am ſorry to give you, Sir, this trouble—but I am anxious that the Anſwers which have occurred to me, on a more attentive conſideration of the Queſtions, ſhould appear on the face of the Minutes. I have the honour to be with very great reſpect,

Sir,

Your moſt obedient humble Servant,

Cha^s Innis.

Hugh Leyceſter, Eſq.
Chairman of the Select Committee
on the Tenth Report of Naval Enquiry.

Appendix (D.)

Navy Office, 14th May 1805.

Sir,

In anſwer to the Precept of the Honourable the Committee of the Houſe of Commons of yeſterday's date, we have the honour to ſtate to you, for the information of the Committee, that there are no Books or Documents in this office which ſhew that any Bills, due at any time, have been delayed either to be paid, or to be aſſigned for payment from the want of money in the hands of the Treaſurer.

We are,

Sir,

Your moſt obedient

humble Servants,

A. S. Hamond.
F. J. Hartwell.
H. Legge.

Hugh Leyceſter, Eſq.
Chairman of the Committee of the
Houſe of Commons on the Tenth Report
of the Commiſſioners of Naval Enquiry.

Appendix (E.)

Extract from the Caſh Book of Boyd, Benfield, & Company.

Caſh - - - - - - - D^r fo. 17.

1796: Sept. 9. To Walter Boyd, °/a of Diſcount for the following Bills diſcounted by him; viz.

£. 4,094	4	0	on the India Company.	
7,734	7	9	on - - D°	
705	15	0	on the Treaſury, 20 - -	Nov^r
806	11	6		
1,109	0	9		
907	7	11		
504	2	2		
1,008	4	4		
12,834	8	2	on the Victualling Office, 11	
11,000	0	0	on the Treaſury - - - -	28th Oct^r
			£. 40,704 1 7	
			Not yet received - 10,704 1 7	
			195	£. 30,000.

fo. 19.

Sept. 10. Walter Boyd, °/a of Diſcount received further from him on account of the Bills given him yeſterday, 195. - - - - - - - £. 10,000.

Extract from the Ledger of Boyd, Benfield, & Company, year 1796.

folio 195.

Walter Boyd, ^our/acc^t of Diſcount - - - - - C^r

1796: Sept. 9. By Caſh, ſundry Bills diſc^d by him, rec^d on acc^t - £. 30,000.

10. - - - - - - - D° 41-17 - 19 10,000.

Appendix (F.)

Privy Seal Office, 18th May 1805.

WRITS of Privy Seal, from the year 1760 to the preſent time, for paſſing and auditing of Public Accounts, and for diſcharging of Accountants.

George Grenville, Eſq. Accounts to be paſſed. } His Majeſty's Warrant to the Commiſſioners of the Treaſury, Chamberlains, and Barons of the Exchequer, and to the Auditors of the Impreſt now and for the time being, and to all other Officers of the Exchequer, to paſs and audit the Accounts of George Grenville, Eſq. Treaſurer of the Navy, of all ſum and ſums of money which he hath received, or ſhall receive, for the ſervice of His Majeſty's Navy Royal and Marine Affairs, notwithſtanding any preceding Accounts of former Treaſurers may not be paſſed; and the Commiſſioners of the Navy are to examine the Ledger Books of the ſaid Accounts, and, if need be, to correct the ſame, and ſubſcribe every page thereof which ſhall be allowed by the Auditors and other Officers of His Majeſty's Exchequer. Dated May 1761.

Lord Viſcount Barrington. Accounts to be paſſed. } A ſimilar Warrant for Lord Viſcount Barrington's Accounts to be paſſed. Dated 15 July 1762.

A ſimilar

Lord Viſcount Howe. Accounts to be paſſed. — A ſimilar Warrant for Lord Viſcount Howe's Accounts to be paſſed. Dated 4th December 1765.

Sir Gilbert Elliot, Baronet. Accounts to be paſſed. — A ſimilar Warrant for Sir Gilbert Elliot's, Baronet, Accounts to be paſſed. Dated April 1770.

Welbore Ellis, Eſquire. Accounts to be paſſed. — A ſimilar Warrant for Welbore Ellis, Eſquire's Accounts to be paſſed. Dated 12th July 1777.

The Right Hon^ble Iſaac Barré. Accounts to be paſſed. — A ſimilar Warrant for the Right Hon^ble Iſaac Barré's Accounts to be paſſed. Dated May 1782.

Henry Dundas, Eſquire. Accounts to be paſſed. — A ſimilar Warrant for Henry Dundas, Eſquire's Accounts to be paſſed. Dated 10th Oct. 1782.

Right Hon^ble Cha^s Townſhend. Accounts to be paſſed. — A ſimilar Warrant for the Right Hon^ble Charles Townſhend's Accounts to be paſſed. Dated April 1783.

Henry Dundas, Eſquire. Accounts to be paſſed. — A ſimilar Warrant for the ſaid Henry Dundas, Eſquire's Accounts to be paſſed. Dated 28th Jan. 1784.

Lord Grenville to be diſcharged from a certain Sum iſſued to him for Secret Service. — His Majeſty's Warrant to the Commiſſioners of the Treaſury, Chamberlains, and other Officers of the Exchequer, now and for the time being, to exonerate and diſcharge William Wyndham Lord Grenville, his Executors, Adminiſtrators, and Aſſigns, of and from the ſum of £ 2,036. 7s. 6d. part of the ſum of £ 5,363. iſſued to him from the Exchequer for Secret Service abroad, but which never came to his hands, William Vernon, the perſon uſually employed to receive monies at the Exchequer, having abſconded therewith. Dated 31ſt January 1800.

Right Hon^ble Henry Dundas. Diſcharge. — His Majeſty's Warrant to the Commiſſioners of the Treaſury, Chancellor, and Under Treaſurer, Chamberlains, and other Officers and Miniſters of the Exchequer, now and for the time being, directing and commanding that the Right Honourable Henry Dundas, Treaſurer of the Navy, his Executors, Adminiſtrators, and Aſſigns, be exonerated and diſcharged from accounting for the ſum of £ 24,846. 6s. 6d.¼ due from the late Adam Jellicoe to the Public. Dated 21ſt May 1800.

John James Larpent, Dep^y.

Appendix (G.)

HALF-PAY to OFFICERS of His MAJESTY's NAVY.

Beginning.	Ending.	When paid.
1 January - 1786	30 June - - 1786	20 November 1786
1 July - - —	31 December —	28 April - 1787
1 January - 1787	30 June - - 1787	2 October 1787
1 July - - —	31 December —	26 March - 1788
1 January - 1788	30 June - - 1788	29 September 1788
1 July - - —	31 December 1788	6 April - 1789
1 January - 1789	30 June - - 1789	29 October 1789
1 July - - —	31 December 1789	25 March - 1790
1 January - 1790	30 June - - 1790	13 December 1790
1 July - - 1790	31 December —	9 May - 1791
1 January - 1791	30 June - - 1791	24 October 1791
1 July - - 1791	31 December 1791	19 March - 1792
1 January - 1792	30 June - - 1792	10 September 1792
1 July - - 1792	31 December —	11 March - 1793
1 January - 1793	30 June - - 1793	26 September 1793
1 July - - 1793	31 December —	14 April - 1794
1 January - 1794	30 June - - 1794	14 October 1794
1 July - - 1794	31 December 1794	27 April - 1795
1 January - 1795	30 June - - 1795	5 October 1795
1 July - - 1795	31 December 1795	24 May - 1796
1 January - 1796	30 June - - 1796	10 October 1796
1 July - - 1796	31 December —	22 May - 1797
1 January - 1797	30 June - - 1797	23 October 1797
1 July - - 1797	31 December —	14 May - 1798
1 January - 1798	30 June - - 1798	22 October 1798
1 July - - 1798	31 December 1798	1 April - 1799
1 January - 1799	30 June - - 1799	28 October 1799
1 July - - 1799	31 December 1799	24 March - 1800

Jn° Swaffield.

Appendix (H.)

A LIST of the Dates of the Payments on the Loan negociated in November or December 1795, and of the Loan negociated in April 1796.

Loan of £. 18,000,000, for the Service of the year 1796.

1795:	December 10th,	Depoſit,	£. 10 per Cent.
1796:	January 22d,	2d Payment,	£. 10 per Cent.
-	March 18th,	3d Payment,	£. 10 per Cent.
-	May 20th,	4th Payment,	£. 10 per Cent.
-	July 22d,	5th Payment,	£. 15 per Cent.
-	September 9th,	6th Payment,	£. 15 per Cent.
-	November 11th,	7th Payment,	£. 15 per Cent.
-	December 16th,	8th Payment,	£. 15 per Cent.

Loan of £. 7,500,000, for the Service of the year 1796.

1796:	April 26th,	Depoſit,	£. 10 per Cent.
-	May 27th,	2d Payment,	£. 15 per Cent.
-	June 23d,	3d Payment,	£. 15 per Cent.
-	July 29th,	4th Payment,	£. 15 per Cent.
-	Auguſt 19th,	5th Payment,	£. 15 per Cent.
-	September 23d,	6th Payment,	£. 15 per Cent.
-	October 26th,	7th Payment,	£. 15 per Cent.

Bank of England,
18th May 1805.

A. Newland,
Chief Caſhier.

Appendix (I.)

(Copy.)

RELEASE between Lord MELVILLE and Mr. TROTTER; February 1803.

To all and ſundry to whom theſe Preſents ſhall come: We the Right honourable Henry Baron Dunira Lord Viſcount Melville, ſome time Treaſurer of His Majeſty's Navy, and Alexander Trotter, Eſquire, of Dreghorn, Paymaſter of His Majeſty's Navy, ſend greeting. Whereas, for ſeveral years paſt, there have been ſundry accounts, reckonings, and money tranſactions depending between us, the account of which have lately been examined, adjuſted, and agreed upon between us, and upon ſuch examination, ſettlement, and adjuſtment, there remained a balance due from the ſaid Alexander Trotter to the aforeſaid Lord Viſcount Melville, of one thouſand five hundred and eighty pounds eleven ſhillings and one penny ſterling money, with which final examination, ſtatement, and adjuſtment, both parties declare themſelves perfectly ſatisfied, and do hereby approve of and ratify the ſame: And they have either mutually delivered up to each other, or reſolved and agreed mutually to cancel and deſtroy all the Vouchers or other memorandums and writings, that at any time heretofore may have exiſted, paſſed, or been interchanged between them relative to the ſaid Accounts, and the different items and articles of which the ſaid Accounts are compoſed or conſiſt; and they have further reſolved and agreed, mutually to releaſe and diſcharge each other up to the day of the date of theſe Preſents, for now and ever: Therefore, the aforeſaid Right honourable Henry Lord Viſcount Melville, for and in conſideration of what is above-mentioned, and alſo for and in conſideration of the ſum of five ſhillings of lawful money of Great Britain to him in hand well and truly paid by the aforeſaid Alexander Trotter, the receipt whereof he doth hereby acknowledge; Hath, under the reſervation and ſaving hereinafter-mentioned, remiſed, releaſed, and for ever diſcharged, and doth by theſe Preſents, for himſelf, his Heirs, Executors, Adminiſtrators, and Succeſſors whatſoever, remiſe, releaſe, and for ever diſcharge the aforeſaid Alexander Trotter, his Heirs, Executors, Adminiſtrators, and Succeſſors whatſoever, of and from all and all manner of action and actions, cauſe and cauſes of action and actions, ſuits, debts, dues, ſum and ſums of money, accounts, reckonings, bonds, bills, notes, ſpecialties, covenants, contracts, controverſies, agreements, promiſes, variances, damages, judgments, extents, executions, claims and demands whatſoever, in law and equity, which againſt the ſaid Alexander Trotter he, the ſaid Lord Viſcount Melville, ever had, now has, or which he, his Heirs, Executors, Adminiſtrators, or Succeſſors hereafter can, ſhall, or may have, for, upon, or by reaſon of any matter, cauſe, or thing whatſoever, from the beginning of the world to the day of the date of theſe Preſents; Saving nevertheleſs, and reſerving from the above-mentioned releaſe and diſcharge, and the effect thereof, the aforeſaid ſum of one thouſand four hundred and eighty pounds eleven ſhillings and one penny, which the aforeſaid Alexander Trotter doth hereby acknowledge to be due and owing from him to the ſaid Lord Viſcount Melville, as the balance on the aforeſaid accounts ſo ſettled and adjuſted between the ſaid Lord Viſcount Melville and him the ſaid Alexander Trotter, as is above-mentioned: And he the aforeſaid Alexander Trotter, for and in conſideration of what is above-mentioned, and alſo for and in conſideration of the ſum of five ſhillings of lawful money of Great Britain to him in hand well and truly paid by the aforeſaid Henry Lord Viſcount Melville, the receipt whereof he doth hereby acknowledge, hath remiſed, releaſed, and for ever diſcharged, and by theſe Preſents doth for himſelf, his Heirs, Executors, Adminiſtrators, and Succeſſors, remiſe, releaſe, and for ever diſcharge the aforeſaid Lord Viſcount Melville, his Heirs, Executors, Adminiſtrators, and Succeſſors whatſoever, of and from all and all manner of action and actions, cauſe and cauſes of action and actions, ſuits, debts, dues, ſum and ſums of money, accounts, reckonings, bonds, bills, notes, ſpecialties, covenants, contracts, controverſies, agreements, promiſes, variances, damages, judgments, extents, executions, claims, and demands whatſoever, in law and equity, which againſt the ſaid Lord Viſcount Melville, he, the ſaid Alexander Trotter, ever had, now has, or which he, his Heirs, Executors, Adminiſtrators,

trators, or Succeſſors, hereafter can, ſhall, or may have, for, upon, or by reaſon of any matter, cauſe, or thing whatſoever, from the beginning of the world to the day of the date of theſe Preſents: And the ſaid Alexander Trotter doth hereby teſtify, acknowledge, and declare, and that notwithſtanding any thing hereinbefore contained, he doth ſtill remain indebted and owing to the aforeſaid Henry Lord Viſcount Melville in the ſum of one thouſand four hundred and eighty pounds eleven ſhillings and one penny lawful money of Great Britain, being the balance of the accounts finally ſettled and adjuſted between him and the ſaid Lord Viſcount Melville, as hereinbefore is mentioned; and both the parties aforeſaid conſent to the regiſtration hereof in the Books of Council and Seſſion in Scotland, therein to remain for preſervation, or, if neceſſary, that all due and ordinary execution may be directed hereon; and for that effect they conſtitute

their Procurators. In Witneſs whereof, theſe Preſents, written on this and the two preceding pages of paper, duly ſtamped by Thomas Doige, Clerk to Meſſrs. Spottiſwoode and Robertſon, of Sackville-ſtreet, in the Liberty of Weſtminſter, are ſubſcribed by the ſaid parties, and to this laſt page they have hereunto reſpectively ſet and affixed their ſeals, as follows; viz. by the Right Honourable Henry Viſcount Melville, at Melville Caſtle, in the county of Mid Lothian, on the eighteenth day of February, in the year of our Lord one thouſand eight hundred and three, before theſe witneſſes, Thomas Pocknall, and Thomas Mathews, both his ſervants; and by the aforeſaid Alexander Trotter, at London, on the twenty-third day of February, in the year of our Lord one thouſand eight hundred and three, before theſe witneſſes, Thomas Wilſon, of the Navy Pay Office, London, Eſquire, and John Spottiſwoode, junior, of Sackville-ſtreet aforeſaid; the place, date, witneſſes names, and deſignation to the execution hereof by the ſaid Alexander Trotter, being inſerted by the ſaid John Spottiſwoode, junior.

Signed, ſealed, and delivered by the ſaid Henry Lord Viſcount Melville (being firſt duly ſtamped) in the preſence of us, Witneſſes thereto - - - - - } MELVILLE. ALEX^R TROTTER.

Thomas Pocknall.

Tho^s Mathews.

Signed, ſealed, and delivered by the ſaid Alexander Trotter (being firſt duly ſtamped) in the preſence of us, Witneſſes thereto. - - - - }

Thomas Wilſon.

John Spottiſwoode, jun^r.

Appendix (K).

An Extract from the Books of the Bank of England of all Drafts paid to the Order of Alexander Trotter, Esq. as Paymaster of the Navy Pay Office; dated in the Months of August, September, and October 1796.

1796.			£.	s.	d.
Aug. 1.	91 D.	To Cash, Dundas and Swaffield -	5,000	—	—
			8,000	—	—
	8 F.	Pay (meaning Pay Branch)	3,000	—	—
		Navy (meaning Navy Branch)	10,000	—	—
2.	1 L.	- - - - - -	40,000	—	—
		J. Smith, Stamp Office -	5,000	—	—
		D° - - - - -	50,000	—	—
5.	11 F.	Pay Branch - - -	3,000	—	—
	95 D.	Dundas and Swaffield -	10,000	—	—
8.	234 L.	Pay - - - - - -	2,000	—	—
		Victualling - - -	78,000	—	—
	85 D.	Navy and Victualling - -	202,000	—	—
9.	86 L.	- - - - - -	10,000	—	—
10.	15 F.	- - - - - -	5,000	—	—
11.	25 E.	Pay Branch - - -	3,000	—	—
		Navy Branch - - -	10,000	—	—
13.	186 E.	- - - - - -	3,000	—	—
			3,000	—	—
	239 L.	Dundas and Swaffield -	25,000	—	—
15.	63 D.	- - - - - -	5,000	—	—
17.	3 D.	- - - - - -	5,000	—	—
18.	189 E.	Pay Branch - - -	3,000	—	—
	243 L.	Dundas and Swaffield -	10,000	—	—
20.	90 E.	- - - - - -	5,000	—	—
	176 L.	- - - - - -	20,000	—	—
25.	95 L.	- - - - - -	6,000	—	—
	70 D.	Dundas and Swaffield -	10,000	—	—
			3,000	—	—
27.	17 L.	- - - - - -	6,000	—	—
30.	164 E.	Pay Branch - - -	3,000	—	—
	100 L.	Dundas and Swaffield - -	10,000	—	—
			561,000	—	—
		Balance - - -	145,326	6	9
		£.	706,326	6	9
Sept. 1.	85 F.	Pay Branch - - -	7,000	—	—
	48 E.	D° - - - -	1,000	—	—
3.	139 F.	D° - - - -	5,500	—	—
	253 L.	Whitby - - - -	20,000	—	—
		Pay Branch - - -	15,000	—	—
		Murray - - - -	10,000	—	—
	101 D.	- - - - -	18,000	—	—
5.	78 F.	Navy - - - -	5,000	—	—
		£.	81,500	—	—

1796.			£.	s.	d.
		Amount brought up -	81,500	—	—
Sept. 6.	103 E.	Navy Branch - - -	5,000	—	—
	184 L.	J. Smith, Stamp Office -	10,000	—	—
7.	61 E.	Pay Branch - - -	3,000	—	—
	17 D.	Navy - - - -	24,000	—	—
			6,000	—	—
8.	105 D.	- - - - -	40,000	—	—
9.	170 E.	- - - - -	20,000	—	—
10.	188 L.	Dundas and Swaffield - -	5,000	—	—
12.	22 D.	Dundas and Swaffield - -	5,000	—	—
	93 F.	Navy - - - -	23,000	—	—
13.	232 E.	- - - - -	3,000	—	—
	265 L.	J. Smith, Stamp Office -	5,000	—	—
		D° - - - -	5,000	—	—
14.	86 F.	Pay - - - -	3,000	—	—
		Navy - - - -	6,000	—	—
15.	193 L.	Dundas and Swaffield - -	15,000	—	—
16.	25 D.	- - - - -	20,000	—	—
17.	236 E.	Navy - - - -	5,000	—	—
	158 F.	D° - - - -	6,000	—	—
19.	93 D.	Dundas and Swaffield - -	15,000	—	—
20.	125 E.	Pay Branch - - -	5,000	—	—
	198 L.	Dundas and Swaffield - -	27,600	—	—
23.	108 F.	Navy - - - -	6,000	—	—
	108 F.	D° - - - -	10,000	—	—
	35 D.	- - - - -	57,863	—	—
	30 D.	Pay Branch - - -	50,000	—	—
		D° - - - -	20,000	—	—
		Victualling Branch - -	14,658	7	11
	37 L.	- - - - -	70,000	—	—
			8,000	—	—
24.	240 E.	- - - - -	6,000	—	—
	272 L.	Dundas and Swaffield - -	10,000	—	—
om[t] 20.	55 F.	Pay Branch - - -	5,000	—	—
27.	204 L.	- - - - -	5,000	—	—
			5,000	—	—
28.	40 D.	- - - - -	5,000	—	—
		Dundas and Swaffield - -	5,000	—	—
	113 F.	Navy - - - -	9,000	—	—
30.	244 E.	D° - - - -	20,000	—	—
	174 F.	D° - - - -	6,000	—	—
Oct. 1.	191 E.	D° - - - -	10,000	—	—
		£.	660,621	7	11
		Balance - -	155,606	13	4
		£.	816,228	1	3

1796.			£.	s.	d.
Oct. 3.	130 D.	Dundas and Swaffield - -	10,000	—	—
	65 F.	Pay - - - -	6,000	—	—
	63 F.	Navy - - - -	10,000	—	—
4.	47 L.	D° - - - -	10,000	—	—
5.	128 D.	Navy and Victualling - -	33,000	—	—
	178 F.	Navy - - - -	20,000	—	—
6.	103 D.	- - - - -	40,000	—	—
		Dundas and Swaffield - -	5,000	—	—
			5,000	—	—
	103 D.	- - - - -	25,000	—	—
7.	210 L.	Navy - - - -	10,000	—	—
8.	109 E.	D° - - - -	20,000	—	—
	47 D.	- - - - -	30,000	—	—
	48 D.	Dundas and Swaffield - -	15,000	—	—
10.	183 F.	Navy - - - -	12,000	—	—
	72 F.	Pay Branch - - -	20,000	—	—
		Navy Branch - - -	10,000	—	—
13.	127 F.	- - - - -	5,000	—	—
15.	127 L.	Pay Branch - - -	5,000	—	—
		Navy Branch - - -	10,000	—	—
17.	76 F.	Pay - - - -	10,000	—	—
19.	128 E.	- - - - -	10,000	—	—
	60 L.	Dundas and Swaffield - -	5,000	—	—
21.	112 D.	- - - - -	40,000	—	—
	124 F.	Navy - - - -	7,000	—	—
22.	220 L.	Dundas and Swaffield - -	5,000	—	—
24.	144 F.	Pay - - - -	7,000	—	—
	63 D.	J. Smith, Stamp-Office -	12,000	—	—
27.	145 D.	Dundas and Swaffield - -	5,000	—	—
	202 F.	- - - - -	3,000	—	—
29.	116 D.	Dundas and Swaffield - -	5,000	—	—
31.	148 D.	- - - - -	5,000	—	—
		£.	415,000	—	—
		Balance - -	192,076	11	7
		£.	607,076	11	7

Bank of England,
10 May 1805.

A. Newland.

Appendixes (L.) and (M.)

Appendix,

No. 7. - - - - - - 14th April 1805.

ACCOUNT of Money, &c. Received and Paid by the TREASURER of His MAJESTY's

1805.		£.	s.	d.
	To Balance of Account, dated 31st March 1805 - - - -	148,442	4	8¼
April - - 4th	Received at His Majesty's Exchequer, by the Governor and Company of the Bank of England - - - - -	81,108	10	8
D° - - 11th	Received by the Governor and Company of the Bank of England - - - - - - - - - - -	21,965	2	4
D° - - 13th	Received by - - Ditto - - - - - - -	18,856	4	2
	Received for Old Stores - - - - - - -	5,813	—	9
	£.	276,185	2	7¼

Appendix,

RECEIPTS and PAYMENTS between the 1st and 31st January 1798;

Dr - - - - - - - - - - -

(L.)

Navy, on the Head of "VICTUALLING," from the 1st to the 14th April 1805; Viz.

		£.	s.	d.
1805. April - - 14th	By paid Perfect Bills, &c. - - - - - - -	143,771	7	1 ½
	Balance - - - - -	132,413	15	5 ¾
	£.	276 185	2	7 ¼
	Remaining,			
	In the hands of the Right Honble George Canning - -	96,902	7	8
	- - - - - - Mr. George Swaffield - - -	35,511	7	9 ¾
	£.	132,413	15	5 ¾

M.)

The Rt Hon. HENRY DUNDAS, Treasurer.

- - - - - - - -

Appendix (N.)

Treaſury Minute; reſpecting Paymaſter and Treaſury of the Navy.

Friday, 3d March 1797.

A RECEIPT having been delivered into this office, from under the hand of Alexander Trotter, Eſquire, the Paymaſter of the Navy, for the Sum of £. 48,995. 13 s. 6 d. for the following Services relating to this department; viz.

In full of a memorial for £. 70,000. to pay Bills of Exchange, &c.	35,000	—	—
In further part of a memorial for £. 150,000, to pay Proviſions and Victualling Stores	13,995	13	6
	£. 48,995	13	6

and other Victualling Services of a more preſſing nature than Bills of Exchange, requiring the appropriation of the ſum of £. 35,000. before-mentioned:

Write to the Treaſurer of the Navy, and requeſt he will be pleaſed to cauſe the ſaid ſum of £. 35,000. to be applied to the payment of Victualling Services in lieu of Bills of Exchange.

The Paymaſter of the Navy having alſo requeſted, that £. 8,995. 13 s. 6 d. may be taken from the Money which has been granted as above ſtated, and applied to the payment of Seamen's Wages, for which it is much wanted, thereby leaving only £. 40,000. for this department:

See Letter from the Navy Board dated the 4th.

Write to the Treaſurer of the Navy, and deſire he will pay over the ſaid ſum to the Deputy Paymaſter, for the ſervice propoſed.

(Copy.)

Navy Office, 4th March 1797.

Gentlemen,

THE Treaſurer of the Navy having certified the ſum of £. 80,000. being received for Naval Services, which it is intended ſhall be equally divided between the Navy and Victualling, and as by his certificate to you (expreſſed as under) it appears that the ſum of £. 8,995. 13 s. 6 d. will exceed the Moiety allotted for your department; viz.

	£.	s.	d.
Received for Victualling Bills of Exchange	35,000	—	—
Received for Victualling Stores	13995	13	6
	48,995	13	6
Moiety of the ſum received	40,000	0	0
Exceſs of Moiety	£. 8,995	13	6

We deſire you will write to the Treaſurer of the Navy, to cauſe the ſaid ſum of £. 8,995. 13 s. 6 d. to be paid over from the Caſhier of the Victualling to the Paymaſter of the Navy, on the head of Wages.

We are, Gentlemen,
Your humble Servants,
C. Hope.
G. Rogers.
W. Bellingham.

(Copy.)

Commiſſioners Victualling.

Appendix (O.)

APPLICABLE BALANCES in the Hands of the TREASURER OF THE NAVY, the Day of 180 .

HEADS OF SERVICE.		Balances.	Received.	Total.	Aſſigned.	Remaining.
NAVY	Ninety-Day Date Bills					
	Bills of Exchange					
	Flag Pay Bounty, &c.					
	Pilotage					
	Penſions					
	Salary					
	To clear Impreſts					
	Marines					
	Cheſt at Chatham					
	Old Stores					
	Exchequer Fees					
VICTUALLING	Ninety-Day Date Bills					
	Victualling Services					
	Bills of Exchange					
	Neceſſary Money					
	Old Stores					
	Yards					
SICK and HURT	Medicines at Home					
	Medicines Abroad					
	Priſoners of War					
	Britiſh Priſoners in France					
TRANSPORTS	Ninety-Day Date Bills					
	Bills of Exchange					
	Tranſport Service					
	Priſoners of War at Home, Ninety-Day Bills					
	Ditto - - Abroad - - Ditto					
	Priſoners of War at Home					
	- - Ditto - - - Abroad					
NAVY PAY BRANCH	Wages					
	Yards					
	Half Pay					
	Bounty					

Appendix (P.)

Letter from the Commiſſioners of Victualling, introducing Three Accounts of Victualling Bills which became due in 1796, 1797, and 1798, &c.

Victualling Office, 20th May 1805.

In return to two Precepts from the Select Committee of the Honourable Houſe of Commons, on the Tenth Report of Naval Enquiry, dated the 10th and 17th inſtant:

The Commiſſioners for Victualling His Majeſty's Navy beg leave to tranſmit herewith, "Three Accounts of Victualling Bills, which became due in the years "1796, 1797, and 1798; but which were not paid on the days they reſpectively "became due, on account of their not being aſſigned for want of money; ſhewing "the amount of each Bill, the day on which it was due, the day on which it appears "money was received for its payment, and the day on which the aſſignments for "payment took place."

Independently of the Bills ſpecified in theſe Accounts, various other Bills, which became due in the ſame year, were prevented from being aſſigned for payment on the days they reſpectively became due; not from want of money, but from irregularities in the Vouchers to which they related; from circumſtances requiring particular inveſtigation; from indiſpenſable forms of office, and from other cauſes rendering delay unavoidable.—An Account of theſe laſt-mentioned Bills is in preparation, but, owing to its magnitude, will require conſiderable time before it can be completed.

John Marſh. *G. P. Towry.* *C. Cunningham.* *W. Boſcawen.*
R. G. Moody. *John Harriſon.* *W. Budge.*

Appendix (P. 1.)

Victualling Office, 20th May 1805.

An Account of Victualling Bills which became due in the Year 1796, but which were not paid on the days they reſpectively became due, on account of their not being Aſſigned for want of Money; ſhewing the Amount of each Bill, the day on which it was due, the day on which it appears Money was received for its Payment, and the day on which the Aſſignments for Payment took place.

Amount of BILLS.	When Due.	Money Received.	Aſſigned for Payment.
£. s. d.	1796.		
1,234 14 7	3 June.	6 June.	9 June.
1,219 6 9	4 May.	7 May.	10 May.
318 6 4	5 —		
400 — —	4 —		
32 6 —	2 —		
69 10 —			
36 — 3	3 —		
21 10 —			
100 1 11	5 —		
21 — 6	2 —		
13 10 —	5 —		

Appendix (P. 1.)—*continued.*

Amount of BILLS.	When Due.	Money Received.	Assigned for Payment.
£. s. d.	1796.		
8 17 —			
6 — —			
6 12 —			
3 — —			
10 13 —			
12 12 —			
9 6 —			
3 — —			
10 18 —	4 May.		
217 10 —			
31 — —	3 —		
23 8 —			
3 3 —	5 —		
13,848 17 5	5 June.	6 June.	8 June.
200 — —	24 November.	10 December.	12 December.
9 15 2	2 October.	5 October.	7 October.
17 12 6	1 —		
54 13 —	2 —		
131 10 —	1 —		
35 — —	2 —		
52 — —			
44 — —			
10 12 —			
20 6 3			
13 10 —			
5 16 —			
10 10 —			
15 8 —			
83 6 8	3 —		
70 7 6			
44 16 —	4 —		
70 — —			
60 — —			
28 4 8			
14 2 4	1 —		
40 5 2	2 —		
22 9 9			
34 10 —			
36 6 —			
12 2 8	4 —		
70 — —			
106 — —	3 —	5 —	7 —
8 17 10			
1,000 — —	1 —		
500 — —	3 —		
332 6 9	4 —		
188 18 1			
304 18 8			
8 19 1			
37 12 6	13 December.	24 December.	26 December.
94 12 11			
20 18 —			
35 11 —			
120 — —			

Appendix (P. 1.)—*continued.*

Amount of BILLS.	When Due.	Money Received.	Assigned for Payment.
£. s. d.	1796.		
216 8 —			
23 8 —			
85 1 7	15 December.		
297 6 4	18 —		
15 6 2	17 —		
163 12 6	18 —		
27 1 2	17 —		
9 13 4			
15 15 4	15 —		
67 10 —	17 —		
5 16 —	15 —		
7 5 —			
14 10 —			
31 7 2	17 —		
64 14 —			
23 6 8			
144 — —	15 —		
70 — —	17 —		
320 6 1	14 —		
10 5 5	17 —		
51 11 8			
38 4 —	15 —		
80 — —	14 —		
165 8 —			
68 2 10	17 —		
76 13 —			
83 2 3			
7 15 6	18 —	24 December.	26 December.
94 11 10	17 —		
495 — —			
288 11 —	15 —		
195 18 —	18 —		
707 15 8			
58 10 8	8 —	10 —	12 —
16 9 7	7 —		
31 5 —	11 —	24 —	26 —
8 — —	5 —	10 —	12 —
101 15 4	20 —	24 —	26 —
384 8 4	19 —		
17 8 —			
11 13 4			
63 12 —	21 —		
19 15 —	19 —		
25 14 3			
1,000 — —	21 —		
1,000 — —			
500 — —	11 —		
15 15 —	19 —		
37 2 9			
2,500 — —	18 —		
2,000 — —			
1,500 — —			
1,200 — —			

Appendix (P. 1.)—*continued.*

Amount of BILLS.	When due.	Money received.	Assigned for Payment.
£. s. d.	1796:		
900 — —			
851 6 —			
300 — —			
1,100 — —			
700 — —			
16 7 9			
747 9 3	22 December.		
105 — —	15 —		
71 12 9			
23 16 8	18 —		
19 16 —			
70 4 3	17 —		
57 10 —			
70 — —	15 —		
12 2 8	17 —	24 December.	26 December.
26 11 —	14 —		
26 6 —			
140 — —	22 —		
44 9 —			
148 11 1			
204 1 3			
129 1 3	9 —		
10 10 —	19 —		
26 12 —	20 —		
7 — —			
20 — —	19 —		
22 — —	21 —		
655 10 —	18 —		
68 6 8	21 —		
2,398 11 2	7 —	10 —	12 —
60 — —	22 —	24 —	26 —
20 6 3	4 January.	8. 5. 3. 24 Dec. 12. 1. 0. 12 Jan.	12 January.
239 16 9 72 — 11	17 December.	24 December.	26 December.
210 11 10	11 January.	12 January.	12 January.

John Marsh. *G. P. Towry.* *C. Cunningham.* *W. Boscawen.*
R. S. Moody. *W. Budge.* *John Harrison.*

Appendix (P. 2.)

Victualling-Office, 20th May 1805.

AN ACCOUNT of VICTUALLING BILLS which became due in the Year 1797, but which were not Paid on the Days they respectively became due, on account of their not being Assigned for want of Money; shewing the Amount of each Bill; the Day on which it was due; the Day on which it appears Money was received for its Payment; and the Day on which the Assignments for Payment took place.

Amount of BILLS.	When Due.	Money Received.	Assigned for Payment.
£. s. d.	1797:	1797:	1797:
20 6 3	4 January -	24 Dec. £. 8. 5. 3 12 Jan. 12. 1. 0.	13 January.
100 — —	10 —	12 January.	
67 10 —	11 —		
38 12 —			
210 11 10			
173 11 2	23 December.		
16 — —	10 January.		
8 8 —	11 —		
8 — —	10 —		
100 — —			
801 — —	15 February.	25 February.	25 February.
960 — —			
46 5 —			
2,555 — 5			
1,239 15 11	12 —		
99 4 —			
7 4 —	13 —		
343 4 —	12 —		
16 12 —	11 —		
20 5 3			
28 2 —			
71 17 6			
9 8 2			
149 6 8	11 January.	12 January.	13 January.
744 16 9	13 February.	25 February.	25 February.
9 19 5			
65 15 7	14 —		
45 13 —	15 —		
24 4 —			
45 13 —			
110 — —			
22 5 —			
48 2 6			
70 4 —			
15 11 —			
5 12 9			
72 9 2			
52 10 —	16 —		
3 15 6			
5 — —			

Appendix (P. 2.)—*continued.*

Amount of BILLS.	When Due.	Money Received.	Assigned for Payment.
£. s. d.	1797:	1797:	1797:
1,257 10 —	21 February.	25 February.	25 February.
481 18 4	20 —		
401 14 9	18 —		
2 000 — —	20 —		
2,000 — —			
300 — —			
757 10 —	21 —		
1,000 — —	20 —		
67 7 9	22 —		
27 12 —	23 —		
107 8 1			
32 19 9			
8 14 —	22 —		
244 19 —			
56 — —			
31 — —	20 —		
21 5 —	21 —		
34 10 8			
29 2 5			
16 2 8			
29 4 —			
32 10 4			
72 1 8	22 —		
57 10 —	14 —		
38 — —	16 —		
180 — —	12 —		
1,051 10 —	22 —		
9 6 6	12 —		
8 18 6	15 —		
12 — —	13 —		
12 — —	15 —		
24 — —	16 —		
85 3 2	23 —		
89 18 2			
49 6 4	22 —		
4,791 — 1	20 —		
2,826 2 3			
1,238 12 —	4 March.	10 March.	11 March.
276 1 5			
5,538 12 11			
677 9 8			
270 15 2	4 February.	25 February.	25 February.
4,203 18 8			
673 — —			
416 15 —			
766 4 —	9 March.	10 March.	11th March.
5,982 4 —			
61 1 4			
66 1 6	19 February.	25 February.	25 February.
10 — —	23 —		
22 — —	22 —		
12 — —	23 —		
14 — —	22 —		
100 — —	23 —		

Appendix (P. 2.)—*continued.*

Amount of BILLS.	When Due.	Money Received.	Assigned for Payment.
£. s. d.	1797:	1797:	1797:
1,000 — —	18 February,	25 February.	25 February.
372 — —	17 —		
29 6 —	18 —		
48 12 —			
18 12 4			
20 — —			
10 13 8			
63 — —	19 —		
37 12 6			
33 11 9			
8 17 4			
37 16 —			
17 5 —			
21 16 —			
21 16 —	20 —		
12 15 —	19 —		
12 12 —			
1,245 9 —	12 —		
1,470 — —	18 —		
500 — —	16 —		
473 8 7	14 —		
133 6 8	16 —		
86 18 9			
21 3 0			
70 — —			
70 — —			
41 18 1			
150 6 8			
75 — —			
36 — —			
34 2 6	18 —		
20 2 2			
42 19 6			
32 9 —			
19 15 —			
55 12 4			
50 3 4			
14 13 —	19 —		
149 0 8			
27 12 —			
66 14 6			
77 — —	20 —		
103 — —	19 —		
14 2 4			
74 19 9			
51 9 —			
206 — —			
10 10 —			
28 2 —			
84 11 4			
49 16 —			
28 9 8			
59 15 —			
150 — —			

Appendix (P. 2.)—*continued.*

Amount of BILLS.	When Due.	Money Received.	Assigned for Payment.
£. s. d.	1797:	1797:	1797:
225 3 6	19 February.	25 February	25 February.
278 10 10			
203 9 —	20 —		
23 1 7			
1,000 — —	16 —		
1,000 — —			
362 — —	20 —		
500 — —	18 —		
1,000 — —			
36 15 —	19 —		
14 15 7			
28 10 4			
20 — —	20 —		
220 9 3			
312 6 —			
12 — —	19 —		
1,354 5 —	11 March.	21 March.	22 March.
1,999 10 1			
360 — —			
168 — —	12 —		
292 — —			
70 — —			
114 10 6			
525 5 10			
103 7 7	14 —		
4 11 6	15 —		
74 1 8	12 —	7 April.	10 April.
60 19 5	- - -	21 March.	22 March.
120 8 —			
78 18 9			
109 4 3			
42 — —	13 —		
18 13 1	- - -	7 April.	8 April.
27 10 —	14 —		
53 19 —	12 —	21 March.	22 March.
7 10 —			
37 10 —			
4 1 —	13 —	7 April.	8 April.
27 12 6	15 —		
1,165 10 —	12 —	21 March.	22 March.
194 3 10	13 —	7 April.	10 April.
12 17 1	- - -	21 March.	22 March.
309 2 3	- - -	7 April.	10 April.
60 — —	- - -	- - -	8 —
83 9 1	13 March.	21 March.	22 March.
94 16 —	14 —		
6 10 —	15 —	7 April.	10 April.
2,000 — —	12 —	7 —	8 —
190 2 6	13 —	- - -	10 —
85 18 6	14 —	21 March.	22 March.
99 — 4	16 —	7 April.	8 April.
13 17 —			
63 14 —	15 —	- - -	10 —
10 10 —	16 —	- - -	8 —

Appendix (P. 2.)—*continued.*

Amount of BILLS.	When Due.	Money Received.	Assigned for Payment.
£. s. d.	1797.	1797.	1797.
15 12 —	28 February.	10 March.	11 March.
20 — —			
23 9 —	1 March.	21 —	22 —
75 — —	2 —	10 —	11 —
71 18 —	5 —		
8 2 6			
24 3 9			
52 — —			
21 2 3	6 —		
39 13 6	12 —	21 —	22 —
39 13 6			
39 13 6			
39 13 6			
10 — —	11 March.	7 April.	8 April.
97 1 6	- - -	21 March.	22 March.
16 16 —	12 —		
52 — —	28 February.	10 —	11 —
12 — —	13 March.	7 April.	8 April.
29 4 10	- - -	- - -	10 —
13 — —			
21 — —			
300 — —	11 May.	12 May.	15 May.
594 3 4			
250 — —			
326 — —			
144 — —	21 March.	7 April.	8 April.
72 — —	20 —	22 —	24 —
13 17 8	- - -	21 March.	22 March.
24 8 —			
20 — —			
72 6 —			
14 13 —			
18 5 7	- - -	7 April.	10 April.
54 12 —	19 —	- - -	8 —
111 3 —			
14 8 8			
61 3 9			
68 10 —	- - -	21 March.	22 March.
49 8 6	20 —		
110 5 4	19 —	7 April.	8 April.
38 7 —	20 —	21 March.	22 March.
220 15 10			
113 11 3			
800 — —			
84 6 4			
82 19 —	19 —		
37 12 6			
40 5 —			
8 18 6	14 —		
56 14 —	20 —		
240 — —			
10 3 8			
37 16 —			
106 — —			

Appendix (P. 2.)—*continued.*

Amount of BILLS.	When Due.	Money Received.	Assigned for Payment.
£. s. d.	1797.	1797.	1797.
26 — —	20 March.	21 March.	22 March.
37 16 —	19 —	7 April.	8 April.
67 10 3	21 —		
51 19 7	23 —		
163 5 3	21 —		
143 15 4			
563 19 5			
30 19 2	23 —	- - -	10 —
31 3 6	25 —		
182 2 6			
23 4 6			
15 — —	23 —	22 —	24 —
32 10 —	25 —	7 —	8 —
14 2 —			
16 9 —			
12 15 —			
50 — —	22 —	- - -	10 —
14 13 4	23 —		
25 19 9	22 —		
168 10 8	21 —		
83 13 3			
54 12 5	25 —		
35 10 —	- - -	- - -	8 —
171 15 —			
93 6 8	26 —		
60 4 6	- - -	- - -	10 —
89 6 —	27 March.		
15 — —	- - -	- - -	8 —
4 16 —	- - -	- - -	10 April.
23 8 —	- - -	- - -	8 —
53 10 8	- - -	- - -	10 —
1,978 8 6	26 —	22 —	24 —
500 — —	27 —	7 —	8 —
400 — —			
500 10 2	28 —		
36 15 —	2 April.		
39 13 6	23 March.		
10 10 —	25 —		
13 — —	23 —		
106 — —	21 —		
500 — —	29 —		
500 — —			
500 — —			
26 12 10	1 April.		
4 16 —			
2,061 17 2	4 —		
472 13 6	2 —		
85 18 6	3 —		
8 17 2	4 —	- - -	20 —
26 9 —	3 —	- - -	10 —
41 8 4			
859 12 4	2 —	- - -	8 —
701 11 7			
10 10 —			

Appendix (P. 2.)—*continued.*

Amount of BILLS.	When Due.	Money Received.	Assigned for Payments.
£. s. d.	1797:	1797:	1797:
33 11 4	2 April.	7 April.	8 April.
42 5 —	3 —	- - -	10 —
1,237 10 —	4 —	- - -	11 —
371 5 —	3 —	22 —	24 —
5,165 7 6	6 —	7 —	8 —
1,103 2 2			
3,066 19 9			
567 8 8			
500 — —			
6 — —	5 —		
18 4 —	28 March	- - -	10 —
13 — —	29 —		
61 4 —	5 April.		
79 7 —	6 —		
30 2 —	29 March		
7 1 8	30 —		
15 12 6	1 April.		
31 7 —	5 —		
97 16 5	4 —		
69 19 11	11 —	22 —	24 —
16 2 —	15 —		
6 — —	5 —		
390 11 3			
588 — —	15 —		
114 11 4			
285 — —			
12 — —	11 —	22 —	
17 10 —	16 —		
4,000 — —	15 —		
393 1 —	19 —		
5 13 6	20 —		
69 — 9			
40 — 6	18 —		
13 5 —	6 —		
31 7 —	19 —		
76 8 10	16 —		
17 8 —	20 —		
648 19 —	30 —	12 May.	13 May.
121 3 4	29 —	3 —	5 —
24 2 —	30 —		
29 8 7	29 —		
80 15 9			
181 6 8			
18 6 11			
100 — —			
22 12 1			
191 15 4			
291 14 1			
28 4 8			
28 4 8			
86 2 0			
14 — —	1 May.	12 May.	13 May.
14 2 —	29 April.	3 —	5 —
76 8 5			

Appendix (P. 2.)—*continued.*

Amount of BILLS.	When Due.	Money Received.	Assigned for Payment.
£. s. d.	1797.	1797.	1797.
16 7 8	29 April.	3 May.	5 May.
19 15 —			
162 10 —			
5 5 —			
65 3 11			
111 11 —			
130 18 —			
21 16 6			
144 — —			
195 15 —			
103 — —			
22 3 8	30 —	12 —	13 —
14 2 4			
6 — —			
16 14 7			
1 5 —			
14 2 4			
19 15 —	1 May.		
12 — —	17 April.	3 —	5 —
52 11 —	29 —		
29 14 7			
14 10 8			
9 18 —			
78 8 8			
110 — —			
700 — —	2 May.	12 —	13 —
500 — —	29 April.		
27 12 —	- - - -	20 —	27 —
121 7 9	- - - -	3 —	5 —
11 12 9	2 May.	12 —	13 —
81 17 —			
23 13 8	3 —		
27 10 5			
71 15 3			
19 3 2			
234 15 5			
621 — —			
16 1 —			
10 — —			
25 — —	4 —		
80 19 4			
32 25 5			
31 10 —			
38 11 6	6 —		
62 5 6			
37 6 8			
8 15 —			
50 3 4			
500 — —			
758 16 —			
24 — —			
31 — —			
114 11 —	7 —		
48 2 11			

Appendix (P. 2.)—*continued.*

Amount of BILLS.	When Due.	Money Received.	Assigned for Payment.
£. s. d.	1797.	1797.	1797.
4 19 —	7 May.	12 May.	13 May.
45 18 —			
29 17 8			
40 3 —			
25 3 —	8 —		
419 10 3			
178 10 —			
321 18 —			
700 — —			
65 12 6			
87 10 —			
43 15 —			
149 15 —			
22 4 6			
27 10 4			
103 5 —			
72 6 —			
20 — —			
37 6 2	9 —		
23 16 8	2 —		
432 4 —			
81 11 6	3 —		
59 5 4			
100 — —	4 —		
534 — —	7 —		
548 11 5			
46 10 7			
64 1 —			
28 3 6	9 —		
64 16 —			
3 13 6			
5 5 —			
2 16 —			
35 15 6			
18 12 4			
12 — —	10 —		
27 4 6	9 —		
41 5 —	10 —		
1,000 — —	7 —		
600 — —	9 —		
400 — —			
500 — —			
40 — —	5 —		
206 10 —			
50 — —			
75 12 —			
31 4 4	6 —		
21 17 6			
35 17 7	8 —		
23 2 —	6 —		
10 3 —	8 —		
37 12 6			
10 10 —			
10 10 —			

Appendix (P. 2.)—*continued.*

Amount of BILLS.	When Due.	Money Received.	Assigned for Payment.
£. s. d.			
10 10 —	8 May.	12 May.	13 May.
1,367 6 11	15 —	18 —	19 —
15 1 3			
69 16 8			
33 — —			
63 — 9			
6 5 —			
58 11 9			
17 18 —			
619 8 6			
4 15 —	16 —		
33 18 9	17 —		
17 12 —	16 —		
35 — —	14 —		
480 — —	15 —		
80 — —	16 —		
550 — —	20 June.	22 June.	24 June.
64 10 —			
71 18 —	3 Auguſt.	4 Auguſt.	5 Auguſt.
10 — —			
196 — —	10 —	11 —	12 —
417 15 10			
43 13 3			
7 6 —			
2 19 6			
3 11 9			
6 12 —			
3 — —			
3 — —			
59 5 4			

John Marſh. *G. P. Towry.* *C. Cunningham.* *W. Boſcawen.*
R. S. Moody. *John Harriſon.* *W. Budge.*

Appendix (P. 3.)

Victualling Office, 20th May 1805.

AN ACCOUNT of VICTUALLING BILLS which became due in the Year 1798, but which were not Paid on the Days they respectively became due, on account of their not being Assigned for want of Money; shewing the Amount of each Bill; the day on which it was due; the Day on which it appears money was received for its Payment; and the day on which the Assignments for Payment took place.

Amount of BILLS.			When Due.		Money Received.		Assigned for Payment.	
£.	s.	d.	1798.		1798.		1798.	
563	4	3	8	April.	20	April.	21	April.
100	—	—	19	—				
312	4	—	26	44. 2. 7. / 268. 1. 5.	20 April and 5	May.	7	May.
59	16	—	28	—	5	—		
10	2	1						
44	2	4						
44	2	9	23	—				
24	7	6	28	—				
119	3	6						
10	4	0						
50	3	3	29	—				
23	3	8						
30	12	—						
65	4	6						
21	3	6						
43	10	5						
600	—	—						
4	10	—	30	—				
3	—	—						
10	10	—						
1,000	—	—						
1,000	—	—						
1,000	—	—	30	—				
1,636	8	4	25	—				
300	—	—	26	—				
10	10	—	30	—				
1,650	—	—	5	May	8	—	9	—
2,500	—	—						
500	—	—	7	—				
500	—	—						
500	—	—						
1,620	—	—	5	—				
500	—	—	7	—				
500	—	—	5	—				
500	—	—						
500	—	—						
500	—	—						
500	—	—						
1,000	—	—	7	—				
500	—	—						
1,000	—	—	5	—				
1,000	—	—						
4,000	—	—	7	—				
500	—	—						

Appendix (P. 3.)—*continued.*

Amount of BILLS.	When Due.	Money Received.	Assigned for Payment.
£. s. d.	1798.	1798.	1798.
500 — —	7 May.	8 May.	9 May.
500 — —	5 —		
500 — —	7 —		
500 — —			
500 — —			
500 — —			
500 — —			
1,000 — —	5 —		
1,000 — —	7 —		
4,000 — —			
1,000 — —			
1,000 — —			
1,000 — —			
4,000 — —			
2,000 — —			
57 — —	5 —		
8 14 —			
42 10 —			
37 12 6			
49 13 1			
23 13 11			
42 14 2	6 —		
84 5 3			
8 2 —			
116 4 3			
85 18 6			
60 11 8			
22 18 6			
30 5 —			
29 7 10			
79 9 7			
118 2 —			
2,000 — —			
32 4 6	7 —		
94 11 6			
96 4 10			
89 7 10			
113 16 6			
7 19 8	5 —		
16 15 —			
10 — —			
2,283 8 7	6 —		

John Marsh. *G. P. Towry.* *C. Cunningham.* *W. Boscawen.*
R. S. Moody. *J. Harrison.* *W. Budge.*